

REPORTS

OF THE

SECRETARY OF THE TREASURY

OF

THE UNITED STATES,

PREPARED

IN OBEDIENCE TO THE ACT OF MAY 10, 1800,

“SUPPLEMENTARY TO THE ACT ENTITLED ‘AN ACT TO ESTABLISH THE TREASURY DEPARTMENT.’”

TO WHICH ARE PREFIXED

THE REPORTS OF ALEXANDER HAMILTON,

ON

PUBLIC CREDIT, A NATIONAL BANK, MANUFACTURES,

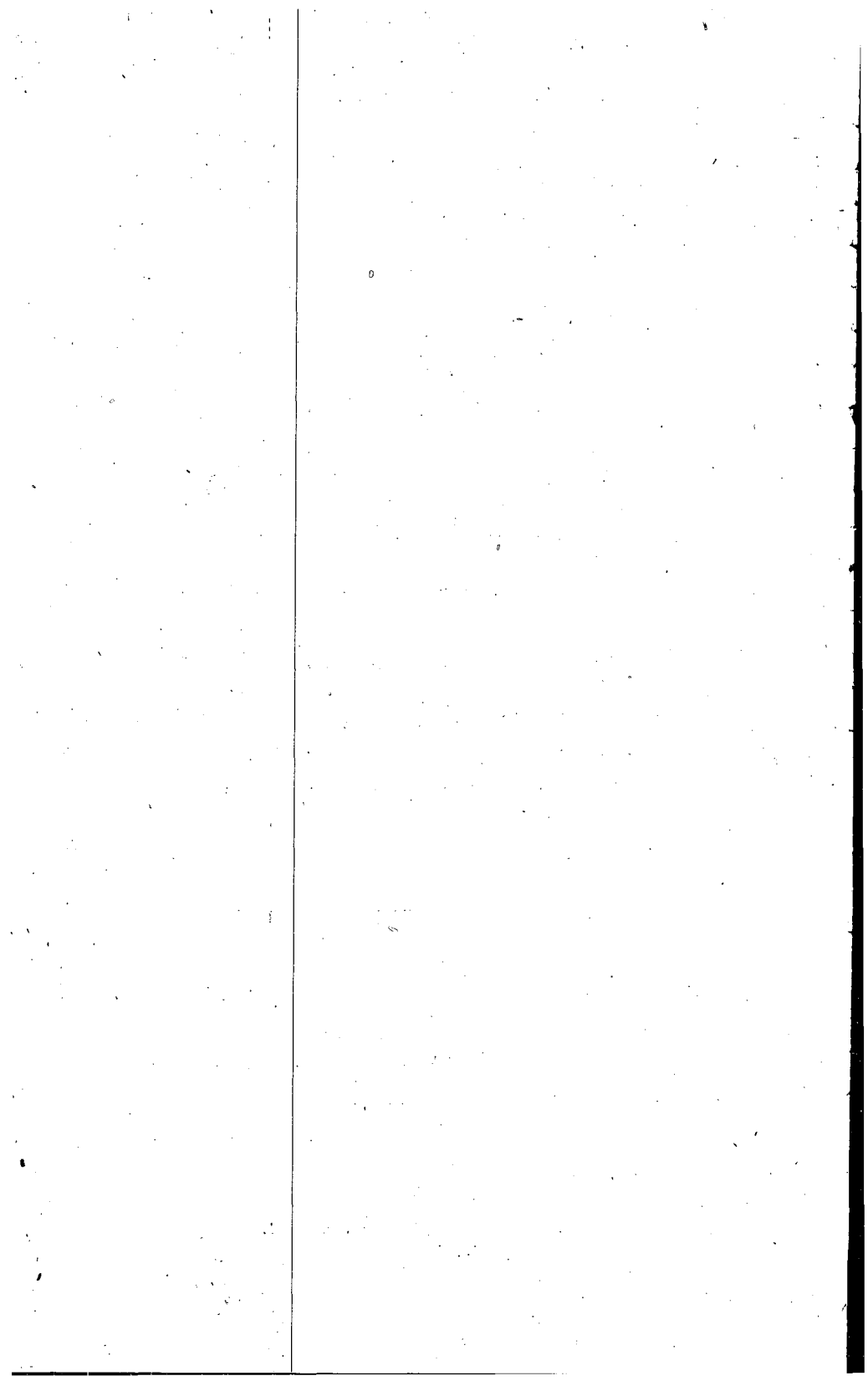
AND

THE ESTABLISHMENT OF A MINT.

VOL. V.

WASHINGTON:
PRINTED BY JOHN C. RIVES.

1851.

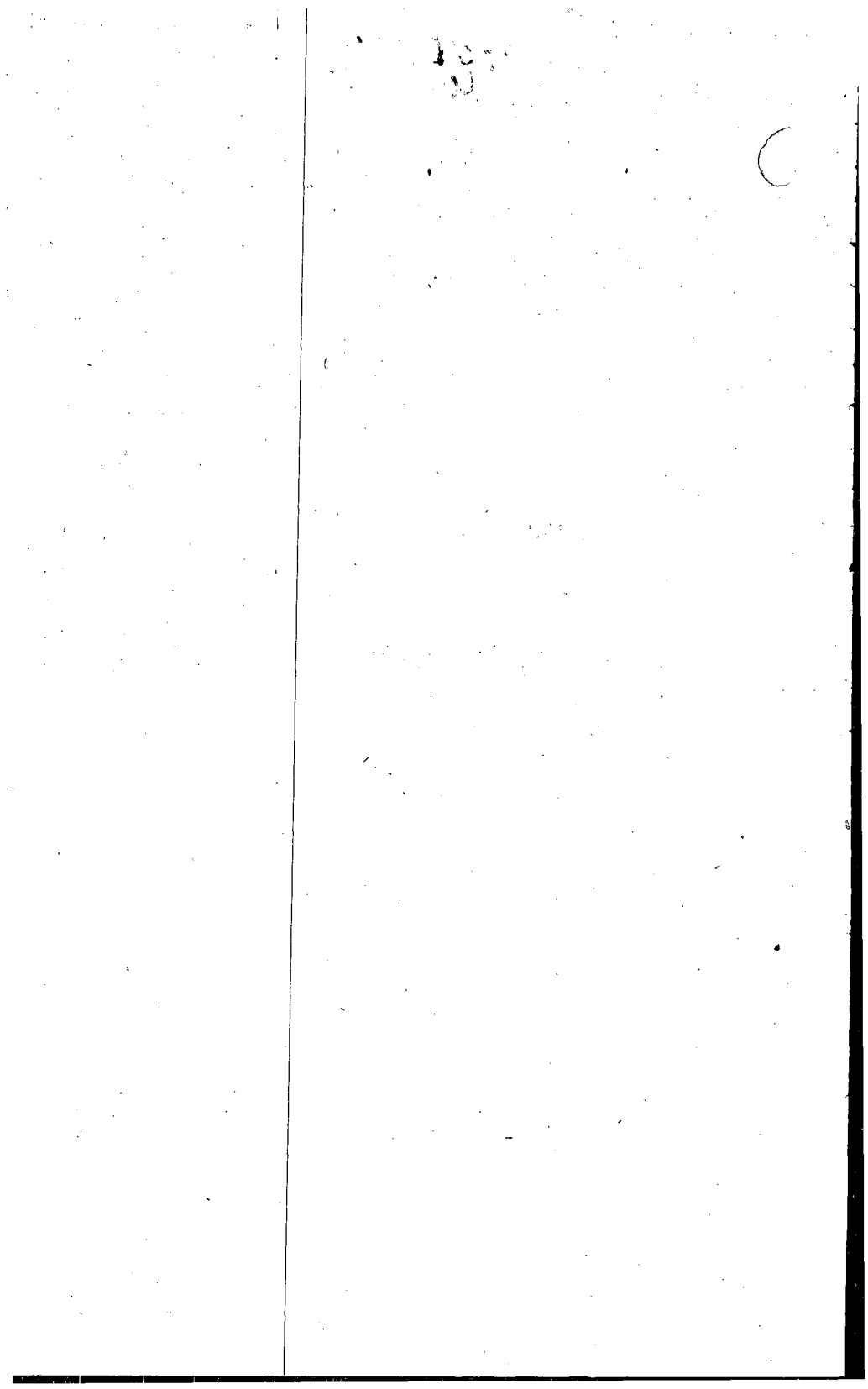


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TABLE OF CONTENTS.

REPORT BY MR. WALKER, DECEMBER, 1845.



REPORTS

OF THE

SECRETARY OF THE TREASURY OF THE UNITED STATES.

REPORT ON THE FINANCES.

DECEMBER, 1845.

TREASURY DEPARTMENT, *December 3, 1845.*

IN obedience to the "Act supplementary to the act to establish the Treasury Department," the undersigned respectfully submits the following report:

The receipts and expenditures for the fiscal year ending the 30th June, 1845, were as follows:

RECEIPTS AND MEANS.

From customs.....	\$27,528,112 70
From sales of public lands.....	2,077,022 30
From miscellaneous sources.....	163,998 56
Total receipts.....	29,769,133 56
Add balance in the Treasury 1st July, 1844.....	7,857,379 64
Total means.....	37,626,513 20
The expenditures during the same fiscal year amounted to the sum of.....	29,968,206 98
Leaving a balance in the Treasury on the 1st July, 1845, of.....	7,658,306 22

As appears in detail by accompanying statement A.

The estimated receipts and expenditures for the fiscal year ending 30th June, 1846, are as follows:

RECEIPTS, VIZ :

From customs, 1st quarter, by actual returns of the collectors	\$8,861,932 14
For the 2d, 3d, and 4th quarters, as estimated.....	15,638,067 86
Total from customs.....	24,500,000 00
From sales of public lands.....	2,200,000 00
From miscellaneous and incidental sources.....	120,000 00
Total receipts.....	26,820,000 00
Add balance in the Treasury on the 1st July, 1845.....	7,658,306 22
Total means, as estimated.....	34,478,306 22

EXPENDITURES, VIZ :

The actual expenditures for the first quarter ending the 30th September, 1845, amounted to the sum of.....	\$8,463,092 41
As appears in detail by accompanying statement B.	
The estimated expenditures for the public service during the other three quarters, from 1st October, 1845, to 30th June, 1846, are as follows, viz:	
Civil list, foreign intercourse, and miscellaneous purposes.....	6,739,211 06
Army proper.....	2,594,735 06
Fortifications, ordnance, arming militia, &c.	2,346,778 82
Indian department.....	1,649,791 94
Pensions.....	1,356,556 02
Interest on public debt and Treasury notes	856,976 48
Redemption of the residue of the loan of 1841.....	29,300 00
Treasury notes which are yet outstanding and payable when presented.....	687,764 18
Naval establishment.....	4,902,845 93
	*29,627,051 90
Which deducted from the total of means before stated, leaves in the Treasury on the 1st July, 1846, an estimated balance of.....	4,851,254 32

But this balance is subject to be decreased by such additional appropriations as Congress shall make, to be expended during the fiscal year ending the 30th June, 1846, and to be altered by the sums which may

* The sum of \$1,548,997 for supplying the deficiency of revenue for postage, and also \$300,000 for postages of Congress and of executive officers, are included in the above sum of \$29,627,051 90.

be presented for payment of the old funded and unfunded debt and old Treasury notes.

The estimated receipts, means, and expenditures for the fiscal year commencing 1st July, 1846, and ending 30th June, 1847, are as follows, viz:

From customs for the four quarters.....	\$22,500,000 00
From sales of public lands.....	2,400,000 00
From miscellaneous and incidental sources.....	100,000 00
Total revenue.....	25,000,000 00
Add estimated balance to be in the Treasury on the 1st July, 1846.....	4,851,254 32
Total means for the service of the fiscal year ending the 30th June, 1847.....	29,851,254 32

EXPENDITURES.

The expenditures during the same period, as estimated by the several Departments of State, Treasury, War, Navy, and Postmaster General, viz:

The balances of former appropriations which will be required to be expended

in this year.....	\$1,441,457 10
Permanent and indefinite appropriations.....	2,997,915 72
Specific appropriations asked for this year.....	21,079,440 43

Total estimated expenditure..... 25,518,813 25

This sum is composed of the following particulars:

For civil list, foreign intercourse, and miscellaneous.....	*\$5,925,292 62
For Army proper.....	3,364,458 92
For fortifications, ordnance, arming militia, &c.....	4,331,809 93
For pensions.....	2,507,100 00
For Indian department.....	2,214,916 18
For naval establishment.....	6,339,390 88
Interest on public debt.....	835,844 72

25,518,813 25

Which deducted from the total of means before stated, gives an estimated balance of the 1st of July, 1847, of. 4,332,441 07

* The sum of \$121,050 of debt assumed for the cities in the District of Columbia, the sum of \$1,000,000 for supplying deficiency in the revenues from postage, and \$350,000 for postages for Congress and executive departments, are included in the foregoing sum of \$5,925,292 62.

The receipts for the first quarter of this year are less, by \$2,011,885 90, than the receipts of the same quarter last year. Among the causes of decrease is the progressive diminution of the importation of many highly-protected articles, and the substitution of rival domestic products. For the nine months ending June 30, 1843, since the present tariff, the average of duties upon dutiable imports was equal to 37.84 1-10 per cent.; for the year ending June 30, 1844, 33.85 9-10 per cent.; and for the year ending June 30, 1845, 29.90 per cent.—showing a great diminution in the average percentage, owing in part to increased importation of some articles bearing the lighter duties, and decreased importation of others bearing the higher duty.

The revenue from ad valorem duties last year exceeded that realized from specific duties, although the average of the ad valorem duties was only 23.57 per cent., and the average of the specific duties 41.30; presenting another strong proof that lower duties increase the revenue. Among the causes tending to augment the revenue, are increased emigration and the annexation of Texas. The estimates for the expenditures of 1846 are based chiefly upon appropriations made by Congress. The estimated expenditures of 1847 are founded upon data furnished by the several Departments, and are less by \$4,108,238 65 than those of the preceding year.

These estimates are submitted in the full conviction that, whenever Congress, guided by an enlightened economy, can diminish the expenditures without injury to the public interest, such retrenchment will be made, so as to lighten the burden of taxation, and hasten the extinguishment of the public debt, reduced on the 1st of October last to \$17,075,445 52.

In suggesting improvements in the revenue laws, the following principles have been adopted:

1st. That no more money should be collected than is necessary for the wants of the Government, economically administered.

2d. That no duty be imposed on any article above the lowest rate which will yield the largest amount of revenue.

3d. That below such rate discrimination may be made descending, in the scale of duties; or, for imperative reasons, the article may be placed in the list of those free from all duty.

4th. That the maximum revenue duty should be imposed on luxuries.

5th. That all minimums, and all specific duties, should be abolished, and ad valorem duties substituted in their place—care being taken to guard against fraudulent invoices and undervaluation, and to assess the duty upon the actual market value.

6th. That the duty should be so imposed as to operate as equally as possible throughout the Union, discriminating neither for nor against any class or section.

No horizontal scale of duties is recommended; because such a scale would be a refusal to discriminate for revenue, and might sink that revenue below the wants of the Government. Some articles will yield the largest revenue at duties that would be wholly or partially prohibitory in other cases. Luxuries, as a general rule, will bear the highest revenue

duties: but even some very costly luxuries, easily smuggled, will bear but a light duty for revenue, whilst other articles, of great bulk and weight, will bear a higher duty for revenue. There is no instance within the knowledge of this Department of any horizontal tariff ever having been enacted by any one of the nations of the world. There must be discrimination for revenue, or the burden of taxation must be augmented, in order to bring the same amount of money into the Treasury. It is difficult, also, to adopt any arbitrary maximum to which an inflexible adherence must be demanded in all cases. Thus, upon brandy and spirits, a specific duty, varying as an equivalent *ad valorem* from 180 to 261 per cent., yields a large revenue; yet no one would propose either of these rates as a maximum. These duties are too high for revenue, from the encouragement they present for smuggling these baneful luxuries; yet a duty of 20 per cent. upon brandy and spirits would be far below the revenue standard, would greatly diminish the income on these imports, require increased burdens upon the necessaries of life, and would revolt the moral sense of the whole community. There are many other luxuries which will bear a much higher duty for revenue than 20 per cent.; and the only true maximum is that which experience demonstrates will bring, in each case, the largest revenue at the lowest rate of duty. Nor should maximum revenue duties be imposed upon all articles; for this would yield too large an income, and would prevent all discrimination within the revenue standard, and require necessaries to be taxed as high as luxuries. But, whilst it is impossible to adopt any horizontal scale of duties, or even any arbitrary maximum, experience proves that, as a general rule, a duty of 20 per cent., *ad valorem* will yield the largest revenue. There are, however, a few exceptions above, as well as many below, this standard. Thus, whilst the lowest revenue duty on most luxuries exceeds 20 per cent., there are many costly articles of small bulk, easily smuggled, which would bring, perhaps, no revenue at a duty as high as 20 per cent., and even at the present rate of $7\frac{1}{2}$ per cent., they yield, in most cases, a small revenue; whilst coal, iron, sugar, and molasses, articles of great bulk and weight, yielded last year six millions of revenue, at an average rate of duty exceeding 60 per cent. *ad valorem*. These duties are far too high for revenue upon all these articles, and ought to be reduced to the revenue standard; but if Congress desire to obtain the largest revenue from duties on these articles, those duties, at the lowest rate for revenue, would exceed 20 per cent. *ad valorem*.

There are appended to this report tables, prepared with great care and labor, showing the rates of duty each year on each of these four articles, and the equivalent *ad valorem* from the organization of the Government down to the present period, with the revenue collected every year upon each; from which tables Congress will be enabled to judge how far the present rates exceed the lowest revenue duties, and how much they must be reduced so as to yield a revenue equal to that now obtained from these articles.

It is believed that sufficient means can be obtained at the lowest revenue duties on the articles now subjected to duty; but if Congress desire a larger revenue, it should be procured by taxing the free articles

rather than transcend, in any case, the lowest revenue duties. It is thought, however, that, without exceeding that limit in any case, an adequate revenue will still be produced, and permit the addition to the free list of salt and guano. In one of his annual messages Mr. Jefferson recommended to Congress "the suppression of the duties on salt." A large portion of this duty is exhausted in heavy expenses of measuring salt, and in large sums paid for fishing bounties and allowances in lieu of the drawback of the duty, both which expenditures would fall with a repeal of the duty; which repeal, therefore, can cause no considerable reduction of the revenue. Salt is a necessary of life, and should be as free from tax as air or water. It is used in large quantities by the farmer and planter; and to the poor this tax operates most oppressively, not only in the use of the article itself, but as combined with salted provisions. The salt made abroad by solar evaporation is also most pure and wholesome, and, as conservative of health, should be exempt from taxation.

The duty on cotton-bagging is equivalent to 55.20 per cent. ad valorem on the Scotch bagging, and to 123.11 per cent. on the gunny-bag; and yet the whole revenue from these duties has fallen to \$66,064 50. Nearly the entire amount, therefore, of this enormous tax makes no addition to the revenue, but inures to the benefit of about thirty manufacturers. As five-sixths of the cotton crop is exported abroad, the same proportion of the bagging around the bale is exported, and sold abroad at a heavy loss, growing out of a deduction for tare. Now, as duties are designed to operate only on the domestic consumption, there ought to be a drawback of the whole duty on cotton-bagging reexported around the bale, on the same principles on which drawbacks are allowed in other cases. The cotton planting is the great exporting interest, and suffers from the tariff in the double capacity of consumer and exporter. Cotton is the great basis of our foreign exchange, furnishing most of the means to purchase imports and supply the revenue. It is thus the source of two-thirds of the revenue, and of our foreign freight and commerce, upholding our commercial marine and maritime power. It is also a bond of peace with foreign nations, constituting a stronger preventive of war than armies or navies, forts or armaments. At present prices, our cotton crop will yield an annual product of \$72,000,000, and the manufactured fabric \$504,000,000, furnishing profits abroad to thousands of capitalists, and wages to hundreds of thousands of the working classes; all of whom would be deeply injured by any disturbance, growing out of a state of war, to the direct and adequate supply of the raw material. If our manufacturers consume four hundred thousand bales, it would cost them \$12,000,000 whilst selling the manufactured fabric for \$84,000,000; and they should be the last to unite in imposing heavy taxes upon that great interest which supplies them with the raw material out of which they realize such large profits. Accompanying the drawback of the duty on cotton-bagging should be the repeal of the duty on foreign cotton, which is inoperative and delusive, and not desired by the domestic producer.

The condition of our foreign relations, it is said, should suspend the reduction of the tariff. No American patriot can desire to arrest our

onward career in peace and prosperity; but if, unhappily, such should be the result, it would create an increased necessity for reducing our present high duties in order to obtain sufficient revenue to meet increased expenditures. The duties for the quarter ending the 30th September, 1844, yielded \$2,011,885 90 more of revenue than the quarter ending 30th September, 1845; showing a very considerable decline of the revenue, growing out of a diminished importation of the highly-protected articles and the progressive substitution of the domestic rivals. Indeed, many of the duties are becoming dead letters, except for the purpose of prohibition, and, if not reduced, will ultimately compel their advocates to resort to direct taxation to support the Government. In the event of war, nearly all the high duties would become prohibitory, from the increased risk and cost of importations; and if there be, indeed, in the opinion of any, a serious danger of such an occurrence, it appeals most strongly to their patriotism to impose the lowest revenue duties on all articles, as the only means of securing, at such a period, any considerable income from the tariff.

The whole power to collect taxes, whether direct or indirect, is conferred by the same clause of the Constitution. The words are, "The Congress shall have the power to lay and collect taxes, duties, imposts and excises." A direct tax or excise, not for revenue, but for protection, clearly would not be within the legitimate object of taxation; and yet it would be as much so as a duty imposed for a similar purpose. The power is "to lay and collect taxes, duties, imposts, and excises." A duty must be laid only that it may be collected; and if it is so imposed that it cannot be collected, in whole or in part, it violates the declared object of the granted power. To lay all duties so high that none of them could be collected would be a prohibitory tariff. To lay a duty on any one article so high that it could not be collected would be a prohibitory tariff upon that article. If a duty of 100 per cent. were imposed upon all or upon a number of articles, so as to diminish the revenue upon all or any of them, it would operate as a partial prohibition. A partial and a total prohibition are alike in violation of the true object of the taxing power. They only differ in degree, and not in principle. If the revenue limit may be exceeded one per cent., it may be exceeded one hundred. If it may be exceeded upon any one article, it may be exceeded on all; and there is no escape from this conclusion, but in contending that Congress may lay duties on all articles so high as to collect no revenue, and operate as a total prohibition.

The Constitution declares that "all bills for raising revenue shall originate in the House of Representatives." A tariff bill, it is conceded, can only originate in the House, because it is a bill for raising revenue. That is the only proper object of such a bill. A tariff is a bill to "lay and collect taxes." It is a bill for "raising revenue;" and whenever it departs from that object, in whole or in part, either by total or partial prohibition, it violates the purpose of the granted power.

In arranging the details of the tariff, it is believed that the maximum revenue duties should be imposed upon luxuries. It is deemed just that taxation, whether direct or indirect, should be as nearly as practicable in proportion to property. If the whole revenue were raised by a tax

upon property, the poor, and especially those who live by the wages of labor, would pay but a very small portion of such tax; whereas, by the tariff, the poor, by the consumption of various imports, or domestic articles enhanced in price by the duties, pay a much larger share of the taxes than if they were collected by an assessment in proportion to property. To counteract, as far as possible, this effect of the tariff—to equalize its operation, and make it approximate as nearly as may be to a system of taxes in proportion to property—the duties upon luxuries, used almost exclusively by the rich, should be fixed at the highest revenue standard. This would not be discriminating in favor of the poor, however just that might be within the revenue limit; but it would mitigate, as far as practicable, that discrimination against the poor which results from every tariff, by compelling them to pay a larger amount of taxes than if assessed and collected on all property in proportion to its value. In accordance with these principles, it is believed that the largest practicable portion of the aggregate revenue should be raised by maximum revenue duties upon luxuries, whether grown, produced, or manufactured at home or abroad.

An appeal has been made to the poor, by the friends of protection, on the ground that it augments the wages of labor. In reply, it is contended that the wages of labor have not augmented since the tariff of 1842, and that in some cases they have diminished.

When the number of manufactories is not great, the power of the system to regulate the wages of labor is inconsiderable; but as the profit of capital invested in manufactures is augmented by the protective tariff, there is a corresponding increase of power, until the control of such capital over the wages of labor becomes irresistible. As this power is exercised from time to time, we find it resisted by combinations among the working classes, by turning out for higher wages, or for shorter time; by trades-unions; and in some countries, unfortunately, by violence and bloodshed. But the Government, by protective duties, arrays itself on the side of the manufacturing system, and, by thus augmenting its wealth and power, soon terminates in its favor the struggle between man and money—between capital and labor. When the tariff of 1842 was enacted, the maximum duty was twenty per cent. By that act, the average of duties on the protected articles was more than double. But the wages of labor did not increase in a corresponding ratio, or in any ratio whatever. On the contrary, whilst wages in some cases have diminished, the prices of many articles used by the working classes have greatly appreciated.

A protective tariff is a question regarding the enhancement of the profits of capital. That is its object, and not to augment the wages of labor, which would reduce those profits. It is a question of percentage, and is to decide whether money vested in our manufactures shall, by special legislation, yield a profit of ten, twenty, or thirty per cent., or whether it shall remain satisfied with a dividend equal to that accruing from the same capital invested in agriculture, commerce, or navigation.

The present tariff is unjust and unequal, as well in its details as in the principles upon which it is founded. On some articles the duties are entirely prohibitory, and on others there is a partial prohibition. It discriminates in favor of manufactures, and against agriculture, by

imposing many higher duties upon the manufactured fabric than upon the agricultural product out of which it is made. It discriminates in favor of the manufacturer, and against the mechanic, by many higher duties upon the manufacture than upon the article made out of it by the mechanic. It discriminates in favor of the manufacturer, and against the merchant, by injurious restrictions upon trade and commerce; and against the ship-building and navigating interest, by heavy duties on almost every article used in building or navigating vessels. It discriminates in favor of manufactures, and against exports, which are as truly the product of American industry as manufactures. It discriminates in favor of the rich, and against the poor, by high duties upon nearly all the necessaries of life, and by minimums and specific duties, rendering the tax upon the real value much higher on the cheaper than upon the finer article.

Minimums are a fictitious value, assumed by law, instead of the real value; and the operation of all minimums may be illustrated by a single example. Thus, by the tariff of 1842, a duty of thirty per cent. ad valorem is levied on all manufactures of cotton; but the law further provides that cotton goods "not died, colored, printed, or stained, not exceeding in value twenty cents per square yard, shall be valued at twenty cents per square yard." If, then, the real value of the cheapest cotton goods is but four cents a square yard, it is placed by the law at the false value of twenty cents per square yard, and the duty levied on the fictitious value—raising it five times higher on the cheap article consumed by the poor, than upon the fine article purchased by the more wealthy. Indeed, by House document No. 306, of the first session of the Twenty-eighth Congress, this difference, by actual importation, was 65 per cent. between the cheaper and the finer article of the 20 per cent. minimum, 131 per cent. on the 30 per cent. minimum, 48½ per cent. on the 35 per cent. minimum, 84 per cent. on the 60 per cent. minimum, and 84 per cent. on the 75 per cent. minimum. This difference is founded on actual importation, and shows an average discrimination against the poor on cotton imports of 82 per cent. beyond what the tax would be if assessed upon the actual value. The operation of the specific duty presents a similar discrimination against the poor and in favor of the rich. Thus, upon salt: the duty is not upon the value, but it is eight cents a bushel, whether the article be coarse or fine—showing, by the same document, from actual importation, a discrimination of sixty-four per cent. against the cheap and in favor of the finer article; and this, to a greater or less extent, is the effect of all specific duties. When we consider that \$2,892,621 74 of the revenue last year was collected by minimum duties, and \$13,311,085 46 by specific duties, the discrimination against the cheaper article must amount, by estimates founded on the same document, to a tax of \$5,108,422 exacted by minimums and specific duties annually from the poorer classes, by raising thus the duties on the cheaper articles above what they would be if the duty were assessed upon the actual value. If direct taxes were made specific, they would be intolerable. Thus, if an annual tax of thirty dollars was assessed on all houses, without respect to their actual value, making the owner of the humble tenement

or cabin pay a tax of thirty dollars and the owner of the costly mansion a tax of but thirty dollars on their respective houses, it would differ only in degree, but not in principle, from the same unvarying specific duty on cheap as on fine articles. If any discrimination should be made, it should be the reverse of the specific duty, and of the minimum principle, by establishing a maximum standard, above which value the duties on the finer article should be higher, and below which they should be lower on the cheaper article. The tax upon the actual value is the most equal, and can only be accomplished by ad valorem duties. As to fraudulent invoices and undervaluations, these dangers are believed to be arrested effectually by the stringent provisions and severe penalty of the 17th section of the tariff of 1842; and now, one-half the revenue is collected from ad valorem duties.

At least two-thirds of the taxes imposed by the present tariff are paid, not into the Treasury, but to the protected classes. The revenue from imports last year exceeded twenty-seven millions of dollars. This, in itself, is a heavy tax; but the whole tax imposed upon the people by the present tariff is not less than eighty-one millions of dollars—of which twenty-seven millions are paid to the Government upon the imports, and fifty-four millions to the protected classes, in enhanced prices of similar domestic articles.

This estimate is based upon the position that the duty is added to the price of the import, and also of its domestic rival. If the import is enhanced in price by the duty, so must be the domestic rival; for, being like articles, their price must be the same in the same market. The merchant advances in cash the duty on the import, and adds the duty, with a profit upon it, and other charges, to the price—which must therefore be enhanced to that extent, unless the foreign producer has first deducted the duty from the price. But this is impossible: for such now is, and long has been, the superabundance of capital and active competition in Europe, that a profit of six per cent. in any business is sufficient to produce large investments of money in that business; and if, by our tariff, a duty of forty per cent. be exacted on the products of such business, and the foreign producer deducts that duty from his previous price, he must sustain a heavy loss. This loss would also soon extend beyond the sales for our consumption to sales to our merchants of articles to be re-exported by them from our ports with a drawback of duty, which would bring down their price throughout the markets of the world. But this the foreign producer cannot afford. The duty, therefore, must be added to the price, and paid by the consumer—the duty constituting as much a part of the price as the cost of production.

If it be true that, when a duty of forty per cent. is imposed by our tariff, the foreign producer first deducts the duty from the previous price on the sale to our merchant, it must be equally true with a duty of one hundred per cent., which is exactly equal to the previous price, and, when deducted, would reduce the price to nothing.

The occasional fall in price of some articles after a tariff is no proof that this was the effect of the tariff; because, from improved machinery, diminished prices of the raw material, or other causes, prices may fall even after a tariff, but they would in such cases have fallen much more

but for the tariff. The truest comparison is between the present price of the same article at home and abroad; and to the extent that the price is lower in the foreign market than in our own, the duty, if equal to that difference, must to that extent enhance the price, and in the same ratio with the lower duty. The difference in price at home or abroad is generally about equal to the difference in the cost of production, and presents, in a series of years, the surest measure of the effect of the duty: the enhancement in price being equal to that difference, if the duty be higher than that difference or equal to it; or if the duty be lower, then the enhancement is equal to the duty; and if the article is produced, like cotton, more cheaply here than abroad, the duty is inoperative. The great argument for the tariff is, that foreign labor being cheaper than our own, the cost of foreign productions, it is said, is lessened to that extent, and that we must make up this difference by an equivalent duty and a corresponding enhancement of price in our own market both on the foreign article and of its rival domestic product—thus rendering the duty a tax on all consumers for the benefit of the protected classes. If the marshal were sent by the Federal Government to collect a direct tax from the whole people, to be paid over to manufacturing capitalists, to enable them to sustain their business, or realize a larger profit, it would be the same in effect as the protective duty, which, when analyzed in its simplest elements, and reduced to actual results, is a mere subtraction of so much money from the people to increase the resources of the protected classes. Legislation for classes is against the doctrine of equal rights, repugnant to the spirit of our free institutions, and, it is apprehended by many, may become but another form for privileged orders, under the name of protection instead of privilege; indicated here not by rank or title, but by profits and dividends extracted from the many, by taxes upon them, for the benefit of the few.

No prejudice is felt by the Secretary of the Treasury against manufacturers. His opposition is to the protective system, and not to classes or individuals. He doubts not that the manufacturers are sincerely persuaded that the system which is a source of so much profit to them is beneficial also to the country. He entertains a contrary opinion, and claims for the opponents of the system a settled conviction of its injurious effects. Whilst a due regard to the just and equal rights of all classes forbids a discrimination in favor of the manufacturers, by duties above the lowest revenue limit, no disposition is felt to discriminate against them by reducing such duties as operate in their favor below that standard. Under revenue duties it is believed they would still receive a reasonable profit, equal to that realized by those engaged in other pursuits; and it is thought they should desire no more, at least through the agency of governmental power. Equal rights and profits, so far as laws are made, best conform to the principles upon which the Constitution was founded, and with an undeviating regard to which all its functions should be exercised, looking to the whole country and not to classes or sections.

Soil, climate, and other causes, vary very much in different countries the pursuits which are most profitable in each; and the prosperity of all of them will be best promoted by leaving them, unrestricted by legisla-

tion, to exchange with each other those fabrics and products which they severally raise most cheaply. This is clearly illustrated by the perfect free trade which exists among all the States of the Union; and by the acknowledged fact that any one of these States would be injured by imposing duties upon the products of the others. It is generally conceded that reciprocal free trade among nations would best advance the interest of all; but it is contended that we must meet the tariffs of other nations by countervailing restrictions. That duties upon our exports by foreign nations are prejudicial to us, is conceded; but whilst this injury is slightly felt by the manufacturers, its weight falls almost exclusively upon agriculture, commerce, and navigation. If those interests which sustain the loss do not ask countervailing restrictions, it should not be demanded by the manufacturers, who do not feel the injury, and whose fabrics, in fact, are not excluded by the foreign legislation of which they complain. That agriculture, commerce, and navigation are injured by foreign restrictions, constitutes no reason why they should be subject to still severer treatment by additional restrictions and countervailing tariffs enacted at home. Commerce, agriculture, and navigation, harassed as they may be by foreign restrictions, diminishing the amount of exchangeable products which they could otherwise purchase abroad, are burdened with heavier impositions at home. Nor will augmented duties here lead to a reduction of foreign tariffs, but the reverse, by furnishing the protected classes there with the identical argument used by the protected classes here against reduction. By countervailing restrictions we injure our own fellow-citizens much more than the foreign nations at whom we propose to aim their force; and in the conflict of opposing tariffs we sacrifice our own commerce, agriculture, and navigation. As well might we impose monarchical or aristocratic restrictions on our own Government or people, because that is the course of foreign legislation. Let our commerce be as free as our political institutions. Let us, with revenue duties only, open our ports to all the world, and nation after nation will soon follow our example. If we reduce our tariff, the party opposed to the corn laws of England would soon prevail, and admit all our agricultural products at all times freely into her ports, in exchange for her exports. And if England would now repeal her duties upon our wheat, flour, Indian corn, and other agricultural products, our own restrictive system would certainly be doomed to overthrow. If the question is asked, Who shall begin this work of reciprocal reduction? it is answered by the fact that England has already abated her duties upon most of our exports. She has repealed the duty upon cotton, and greatly reduced the duty upon our breadstuffs, provisions, and other articles; and her present bad harvest, if accompanied by a reduction of our tariff, would lead to the repeal of her corn laws, and the unrestricted admission, at all times, of our agricultural products. The manufacturing interest opposes reciprocal free trade with foreign nations; it opposes the Zoll-Verein treaty; and it is feared that no other treaty producing a reciprocal reduction of our own and foreign tariffs will receive its support. If that interest preferred a reciprocal exchange of our own for foreign fabrics at revenue duties, it would not have desired a tariff operating, without exception, against all

nations that adopted low as well as high tariffs, nor would it have opposed every amendment proposing, when the tariff of 1842 was under consideration, a reduction of our duties upon the exports of such nations as would receive, free of duty, our flour and other agricultural products. If that interest desired reciprocal free trade with other nations, it would have desired a very different tariff from that of 1842. It would have sought to confine the high duties to those cases where the foreign importer would sell his imports for cash only, and admitted a drawback of one-half of the duty where American exports would be taken abroad in exchange—not an actual barter of foreign imports for an equal amount in value of our products, but without any barter where a sum equal to the value of their exports was used in purchasing here an equal amount in value of any of our products; and the shipment made abroad of these products upon the same principle under which a drawback of duties is now allowed on the reexportation of foreign imports. This would be less simple, and is not recommended in lieu of that absolute reduction of the duties which will accomplish the same object of unrestricted exchange. But such a provision would be a self-executing reciprocity law, and should be desired by those believing in countervailing tariffs against foreign nations, but in reciprocal free trade with all—thus enabling our farmers and planters to sell their products for cheaper foreign manufactures, getting more for what they sell, and paying less for what they purchase in exchange. It seems strange that while the profit of agriculture varies from one to eight per cent., that of manufactures is more than double. The reason is, that whilst the high duties secure nearly a monopoly of the home market to the manufacturer, the farmer and planter are deprived to a great extent of the foreign market by these duties. The farmer and planter are, to a great extent, forbidden to buy in the foreign market, and confined to the domestic articles enhanced in price by the duties. The tariff is thus a double benefit to the manufacturer, and a double loss to the farmer and planter; a benefit to the former in nearly a monopoly of the home market, and in enhanced prices of their fabrics; and a loss to the latter in the payment of those high prices, and a total or partial exclusion from the foreign market. The true question is, whether the farmer and planter shall, to a great extent, supply our people with cheap manufactures, purchased abroad with their agricultural products, or whether this exchange shall be forbidden by high duties on such manufactures, and their supply thrown, as a monopoly, at large prices, by high tariffs, into the hands of our own manufacturers. The number of manufacturing capitalists who derive the benefit from the heavy taxes extracted by the tariff from twenty millions of people does not exceed ten thousand. The whole number (including the working classes engaged in our manufactures) deriving any benefit from the tariff, does not exceed four hundred thousand, of whom not more than forty thousand have been brought into this pursuit by the last tariff. But this small number of forty thousand would still have been in the country, consuming our agricultural products; and in the attempt to secure them as purchasers, so small in number and not consuming one half the supply of many countries, the farmer and planter are asked to sacrifice the markets of the

world, containing a population of eight hundred millions, disabled from purchasing our products by our high duties on all they would sell in exchange. The farmer and planter have the home market without a tariff, and they would have the foreign market also to a much greater extent but for the total or partial prohibition of the last tariff.

We have more fertile lands than any other nation, can raise a greater variety of products, and, it may be said, could feed and clothe the people of nearly all the world. The home market, of itself, is wholly inadequate for such products. They must have the foreign market, or a large surplus, accompanied by great depression in price, must be the result. The States of Ohio, Indiana, and Illinois, if cultivated to their fullest extent, could, of themselves, raise more than sufficient food to supply the entire home market. Missouri or Kentucky could more than supply it with hemp; already the State of Mississippi raises more cotton than is sufficient for all the home market; Louisiana is rapidly approaching the same point as to sugar; and there are lands enough adapted to that product in Louisiana, Texas, and Florida, to supply with sugar and molasses nearly all the markets of the world. If cotton is depressed in price by the tariff, the consequence must be a comparative diminution of the product, and the raising in its place, to a great extent, hemp, wheat, corn, stock, and provisions, which otherwise would be supplied by the teeming products of the West. The growing West in a series of years must be the greatest sufferers by the tariff, in depriving them of the foreign market and that of the cotton-growing States. We demand, in fact, for our agricultural products, specie from nearly all the world, by heavy taxes upon all their manufactures; and their purchases from us must therefore be limited, as well as their sales to us enhanced in price. Such a demand for specie, which we know in advance cannot be complied with, is nearly equivalent to a decree excluding most of our agricultural products from the foreign markets. Such is the rigor of our restrictions, that nothing short of a famine opens freely the ports of Europe for our breadstuffs. Agriculture is our chief employment; it is best adapted to our situation; and, if not depressed by the tariff, would be the most profitable. We can raise a larger surplus of agricultural products, and a greater variety, than almost any other nation, and at cheaper rates. Remove, then, from agriculture all our restrictions, and by its own unfettered power it will break down all foreign restrictions, and, ours being removed, would feed the hungry and clothe the poor of our fellow-men throughout all the densely-peopled nations of the world. But now we will take nothing in exchange for these products but specie, except at very high duties; and nothing but a famine breaks down all foreign restrictions, and opens for a time the ports of Europe to our breadstuffs. If, on a reduction of our duties, England repeals her corn laws, nearly all Europe must follow her example, or give to her manufacturers advantages which cannot be successfully encountered in most of the markets of the world. The tariff did not raise the price of our breadstuffs; but a bad harvest in England does—giving us for the time that foreign market which we would soon have at all times by that repeal of the corn laws which must follow the reduction of our duties. But whilst breadstuffs rise with a bad harvest in England, cotton almost

invariably falls; because the increased sum which, in that event, England must pay for our breadstuffs, we will take, not in manufactures, but only in specie; and not having it to spare, she brings down, even to a greater extent, the price of our cotton. Hence the result that a bad harvest in England reduces the aggregate price of our exports, often turns the exchanges against us, carrying our specie abroad, and inflicting a serious blow on our prosperity. Foreign nations cannot for a series of years import more than they export; and if we close our markets against their imports by high duties, they must buy less of our exports, or give a lower price, or both.

Prior to the 30th of June, 1842, a credit was given for the payment of duties; since which date, they have been collected in cash. Before the cash duties and the tariff of 1842, our trade in foreign imports reexported abroad afforded large and profitable employment to our merchants, and freight to our commercial marine, both for the inward and outward voyage; but since the last tariff, this trade is being lost to the country, as is proved by the tables hereto annexed. The total amount of foreign imports reexported during the three years since the last tariff, both of free and dutiable goods, is \$33,384,394—being far less than in any three years (except during the war) since 1793, and less than was reexported in any one of eight several years. The highest aggregate of any three years was \$173,108,813, and the lowest aggregate \$41,315,705—being in the years 1794, 1795, and 1796. Before 1820, the free goods are not distinguished in this particular from the dutiable goods; but since that date the returns show the following result: During the three years since the tariff of 1842, the value of dutiable imports reexported was \$12,590,811—being less than in any one of seven years preceding since 1820, the lowest aggregate of any three years since that date being \$14,918,444, and the highest \$57,727,293. Even before the cash duties, for five years preceding the high tariff of 1828, the value of dutiable goods reexported was \$94,796,241; and for the five years succeeding that tariff, \$66,784,192—showing a loss of \$28,012,049 of our trade in foreign exports after the tariff of 1828. The diminution of this most valuable branch of commerce has been the combined result of cash duties and of the high tariff of 1842. If the cash duties are retained, as it is believed they should be, the only sure method of restoring this trade is the adoption of the warehousing system, by which the foreign imports may be kept in store by the Government until they are required for reexportation abroad, or consumption at home—in which latter contingency, and at the time when, for that purpose, they are taken out of these stores for consumption, the duties are paid, and, if reexported, they pay no duty, but only the expense of storage. Under the present system, the merchant introduces foreign imports of the value of \$100,000. He must now, besides the advance for the goods, make a further advance in cash, in many cases, of \$50,000 for the duties. Under such a system, but a small amount of goods will be imported for drawbacks; and the higher the duty, the larger must be the advance, and the smaller the imports for reexportation.

The imports, before payment of duties, under the same regulations now applied to our imports in transit to Canada, may be taken from

warehouse to warehouse—from the east to the lakes, and to Pittsburg, Cincinnati, and Louisville—from New Orleans to Natchez, Vicksburg, Memphis, and St. Louis—and warehoused in these and other interior ports, the duties remaining unpaid until the goods are taken out of the warehouse, and out of the original package, at such ports, for consumption; thus carrying our foreign commerce into the interior, with all the advantage of augmented business and cheaper supplies throughout the country. It will introduce into our large ports on or near the seaboard assorted cargoes of goods, to be reexported with our own, to supply the markets of the world. It will cheapen prices to the consumer, by deducting the interest and profit that are now charged upon the advance of duty—building up the marts of our own commerce, and giving profitable employment to our own commercial marine. It will greatly increase our revenue, by augmenting our imports, together with our exports; and is respectfully recommended to Congress, as an important part of the whole system now proposed for their consideration.

The act of the 3d of March last, allowing a drawback on foreign imports exported from certain of our ports to Canada, and also to Santa Fé and Chihuahua, in Mexico, has gone to some extent into effect under regulations prescribed by this Department, and is beginning to produce the most happy results, especially in an augmented trade in the supply of foreign exports to Canada from our own ports. Indeed this law must soon give to us the whole of this valuable trade during the long period when the St. Lawrence is closed by ice, and a large proportion of it at all seasons. The result would be still more beneficial if Canada were allowed to carry all her exports to foreign nations in transitu through our own railroads, rivers, and canals, to be shipped from our own ports. Such a system, whilst it would secure to us this valuable trade, would greatly enlarge the business on our rivers, lakes, railroads, and canals, as well as augment our commerce, and would soon lead to the purchase, by Canada, not only of our foreign exports, but also, in many cases, of our domestic products and fabrics, to complete an assortment. In this manner our commercial relations with Canada would become more intimate, and more and more of her trade every year would be secured to our people.

Connected with this Department and the finances is the question of the sales of the public lands. The proceeds of these sales, it is believed, should continue to constitute a portion of the revenue, diminishing to that extent the amount required to be raised by the tariff. The net proceeds of these sales paid into the Treasury during the last fiscal year was \$2,077,022 30; and from the first sales in 1787 up to the 30th of September last was \$118,607,335 91. The average annual sales have been much less than two millions of acres; yet the aggregate net proceeds of the sales in 1834, 1835, 1836, and 1837, was \$51,268,617 82. Those large sales were almost exclusively for speculation; and this can only be obviated at all times by confining the sales to settlers and cultivators in limited quantities, sufficient for farms or plantations. The price at which the public lands should be sold is an important question to the whole country, but especially to the people of the new States, living mostly remote from the seaboard, and who have scarcely felt the pres-

ence of the Government in local expenditures, but chiefly in the exhaustion of their means for purchases of public lands and for customs. The public lands are not of the same value, yet they are all fixed at one unvarying price, which is far above the value of a large portion of these lands. The quantity now subject to entry at the minimum price of \$1 25 per acre is 133,307,457 acres, and 109,035,345 in addition, to which the Indian title has been extinguished—being an aggregate of 242,342,802 acres, and requiring a century and a quarter to complete the sales at the rate they have progressed heretofore, without including any of the unsold lands of Texas or Oregon, or of the vast region besides to which the Indian title is not yet extinguished. It is clear, then, that there is a vast and annually-increasing surplus of public lands, very little of which will be sold within any reasonable period at the present price, and in regard to which the public interest would be promoted, and the revenue augmented, by reducing the price. The reduction of the price of the public lands in favor of settlers and cultivators would enhance the wages of labor. It is an argument urged in favor of the tariff that we ought to protect our labor against what is called the pauper labor of Europe. But whilst the tariff does not enhance the wages of labor, the sales of the public lands at low prices, and in limited quantities to settlers and cultivators, would accomplish this object. If those who live by the wages of labor could purchase 320 acres of land for \$80, 160 acres for \$40, or 80 acres for \$20, or 40 acre lot for \$10, the power of the manufacturing capitalist in reducing the wages of labor would be greatly diminished; because when these lands were thus reduced in price, those who live by the wages of labor could purchase farms at these low rates, and cultivate the soil for themselves and families, instead of working for others twelve hours a day in the manufactories. Reduce the price which the laborer must pay for the public domain; bring thus the means of purchase within his power; prevent all speculation and monopoly in the public lands; confine the sales to settlers and cultivators in limited quantities; preserve these hundreds of millions of acres, for ages to come, as homes for the poor and oppressed; reduce the taxes by reducing the tariff and bringing down the prices which the poor are thus compelled to pay for all the necessaries and comforts of life, and more will be done for the benefit of American labor than if millions were added to the profits of manufacturing capital by the enactment of a protective tariff.

The Secretary of the Treasury, on coming into office, found the revenues deposited with banks. The law establishing the Independent Treasury was repealed; and the Secretary had no power to reestablish that system. Congress had not only repealed that law, but, as a substitute, had adopted the present system of deposit banks, and prohibited changing any one of those for another bank except for specified reasons. No alternative was left but to continue the existing system until Congress should think proper to change it. That change, it is hoped, will now be made by a return to the Treasury of the Constitution. One of the great evils of banks is the constant expansion and contraction of the currency; and this evil is augmented by the deposits of the revenue with banks, whether State or national. The only proper course for the

Government is to keep its own money separate from all banks and bankers, in its own Treasury—whether in the mint, branch mints, or other Government agencies—and to use only gold and silver coin in all receipts and disbursements. The business of the country will be more safe when an adequate supply of specie is kept within our limits, and its circulation encouraged by all the means within the power of the Government. If this Government and the States and the people unite in suppressing the use of specie, an adequate supply, for want of a demand, cannot be kept within our limits, and the condition of the business and currency of the country will be perilous and uncertain. It will be completely within the power of the banks, whose paper will constitute the exclusive circulation of the whole community. Nor will it be useful to establish a constitutional Treasury, if it is to receive or disburse the paper of banks. Separation from banks in that case would only be nominal, and no addition would be made to the circulation of gold and silver.

Various forms of paper credit have been suggested, as connected with the operations of the constitutional Treasury; but they are all considered as impairing one of the great objects of such a Treasury—namely, an augmented circulation of specie. If paper, in whatever form, or from whatever source it may issue, should be introduced as a circulation by the constitutional Treasury, it would, precisely to that extent, diminish its use as a means of circulating gold and silver.

The constitutional Treasury could be rendered a most powerful auxiliary of the Mint in augmenting the specie circulation. The amount of public money which can be placed in the Mint is now limited by law to one million of dollars; and to that extent it is now used as a depository, and as a means of increasing our coinage. It is suggested that this limitation may be so modified as to permit the use of our Mint and branch mints for a much larger sum, in connection with the constitutional Treasury. The amount of public money received at New York greatly exceeds that collected at all other points, and would of itself seem to call for a place of public deposit there; in view of which the location of a branch of the Mint of the United States at that city would be most convenient and useful. The argument used against a constitutional Treasury, of the alleged insecurity of the public funds in the hands of individuals, and especially the vast amount collected at New York, will be entirely obviated by such an establishment. The Mint of the United States has now been in existence fifty-two years. It has had the custody of upwards of \$114,000,000, and during this long period of time there never has been a loss of any of its specie in the Mint by the Government. The Mint at Philadelphia is now conducted with great efficiency by the able and faithful officer at the head of that establishment, whose general supervisory authority, without leaving the parent Mint, might still be wisely extended to the branch at New York. Besides the utility of such a branch as a place for keeping safely and disbursing the public money, it is believed that the coinage might be greatly augmented by the existence of a branch of the Mint at that great city. It is there that two-thirds of the revenue is annually collected—the whole of which, under the operation of the constitutional Treasury, would be received in specie. Of that amount, a very large sum would be received

in coin of other countries, and especially in foreign gold coins—all which could be speedily converted, upon the spot, into our own coins of gold and silver. The amount also of such foreign coin brought by emigrants to the city of New York is very considerable; a large portion of which would find its way to the branch of the Mint for recoinage. The foreign gold coins do not, and it is feared will not, circulate generally as a currency, notwithstanding they are made a tender by law. The rate at which these coins are fixed by law is not familiar to the people; the denomination of such coin is inconvenient; the parts into which it is divided are not decimal; the rates at which it is taken vary in different parts of the Union. It is inconvenient in the way of ready transfer in counting; it is more difficult, in common use, to distinguish the genuine from the counterfeit foreign coin; and the stamp upon it is not familiar to the people—from all which causes, a foreign gold coin does not, and will not, circulate generally as a currency among the people. In many of the banks, nearly the whole of their specie is kept in every variety of foreign gold coin; and when it is tendered by them in payment of their notes, the great body of the people, not being familiar with these coins, do not receive them; and thus the circulation of a gold currency is, to a great extent, defeated. If these coins were converted at our Mint, or branch mints, into the eagle, the half-eagle, and quarter-eagle, we should speedily have a large supply of American gold coin, and it would very soon be brought into common use as a currency, and thus give to it greater stability, and greater security to all the business of the country. A considerable amount of foreign gold coin has, during the present year, under the directions of this Department, been converted into American gold coin; but the process would be much more rapid if aided by the organization of the constitutional Treasury, and the establishment of a branch of the Mint at the great commercial emporium of the Union. With the mint and branch Mints as depositories, the sum remaining in the hands of other receivers of public money, whether of lands or customs, would be inconsiderable, and the Government could be readily protected from all losses of such sums by adequate bonds, and the power by law to convict and punish as criminals all who embezzle the public moneys.

It is believed, under such a system, that no defaults would take place, and that the public moneys would be safely kept and disbursed in gold and silver. This Government is made, by the Constitution, the guardian of a specie currency. That currency can only be coined, and its value regulated, by this Government. It is one of its first duties to supply such a currency, by an efficient mint, and by general regulations of the coinage; but in vain will it attempt to perform that duty, if, when coin is made or regulated in value, this Government dispenses with its use, and expels it from circulation, or drives it out of the country, by substituting the paper of banks in all the transactions of the Government.

There is nothing which will advance so surely the prosperity of the country as an adequate supply of specie, diffused throughout every portion of the Union, and constituting, to a great extent, the ordinary circulation everywhere among the people. It is a currency that will never break nor fail; it will neither expand nor contract beyond the legitimate business of the country; it will lead to no extravagant specu-

lations at one time, to be followed by certain depression at another; nor will labor ever be robbed of its reward by the depreciation of such currency. There is no danger that we shall have too much gold and silver in actual circulation, or too small an amount of bank paper, or that any injury ever will be inflicted upon the business of the country, by a diminution of the circulation of the paper of banks, and the substitution in its place, to that extent, of gold and silver. Even their most ardent advocates must admit that banks are subject to periodical expansions and contractions, and that this evil would be increased by giving them the funds of the Government to loan, and by receiving and disbursing nothing but their paper.

It is believed that the permanent interest of every class of the people will be advanced by the establishment of the constitutional Treasury, and that the manufacturers especially will derive great benefit from its adoption. It will give stability to all their operations; and insure them, to a great extent, against those fluctuations, expansions, and contractions of the currency so prejudicial to their interests. By guarding against inflations of the currency, it will have a tendency to check periodical excesses of foreign importations purchased in fact upon credit; while loans from banks, or dangerous enlargements of their business, and excessive issues of their paper, will be greatly diminished. Whilst a sound and stable currency guards the manufacturer against excessive importations from abroad, it protects him from disasters at home, and from those ruinous revulsions in which so many thousands are reduced to bankruptcy. The tariff, if followed, as in the absence of adequate checks it certainly soon will be, by an inflated currency, whilst it thus enhances the expenses of manufacturing at home, will speedily and certainly raise prices up to the whole amount of the duty, so as to repeal the operation of that duty in favor of the manufacturer, and enable the foreign importer again to flood the market, at the enhanced prices arising from an inflated currency. But soon the revulsion comes, and all are overwhelmed in a common ruin. The currency is reduced below the wants of the country, by a sudden and ruinous contraction; and the labor and industry of years are required to repair the mischief. Stability, both in the tariff and the currency, is what the manufacturer should most desire. Let the tariff be permanently adjusted, by a return to reasonable and moderate revenue duties, which, even when imposed truly and in good faith for that purpose, will yield sufficient advantage to afford reasonable profits; and let this permanent system (and none other can be permanent) be established, and accompanied by a stable currency, and the manufacturer, in a series of years, will derive the greatest benefits from the system. The present system cannot be permanent. It is too unequal and unjust, too exorbitant and oppressive, and too clearly in conflict with the fundamental principles of the Constitution. If the manufacturer thinks that this system can be permanent, let him look to the constant changes which have attended all attempts to establish and continue a protective tariff. The first tariff was based in part upon the principle of very moderate protection to domestic manufactures; and the result has been, as appears by the table hereto annexed, that the tariff has been changed and modified thirty times since that period—being more than once, on an average,

for every Congress since the Government was founded; and one of these tariffs was in itself a system of successive biennial changes, operating through a period of ten years. Of these changes, fourteen have been general, and sixteen special. From 1816 onward, these changes have been most frequent; and it is vain to expect permanency from anything but a revenue tariff. Stability is what the manufacturer should desire, and especially that the question should be taken out of the arena of politics, by a just and permanent settlement. A great number of tables, illustrative of the effects of the tariff, compiled from official documents, accompany this report. Some of these tables exhibit the operation of each of our tariffs, from the organization of the Government to the present period. In order to enable the Secretary to comply with the direction of the acts of Congress, requiring him in his annual report to suggest "plans for improving or increasing the revenues," and to give "information to Congress in adopting modes of raising" the revenue, two circulars were issued, published, and generally distributed, propounding various questions connected with this subject, and requesting replies. Some answers have been received, from friends as well as opponents of the tariff; but the Secretary regrets that the manufacturers, with very few exceptions, have declined answering these questions, or communicating any information as regards their profits and surplus, or in relation to the wages of labor. An abstract of all that is deemed useful in these replies, together with a copy of both the circulars, is appended to this report.

The coast survey is rapidly progressing, having been extended eastward to the eastern coast of Massachusetts, and southward nearly to the dividing line of Maryland and Virginia, on the Chesapeake. Two new centres of operation have been opened, under the sanction of this Department, in North Carolina, and on the Gulf of Mexico, from which the work may be spread until the parts unite. Important positions for forts, navy-yards, harbors, and light-houses, present themselves along this interesting portion of the coast of Louisiana, Mississippi, and Alabama, and the islands guarding the interior channel between Mobile and New Orleans. Great economy exists in the administration of the fund appropriated for the coast survey; and every effort is made by the superintendent to press the work onward to a completion; and his report in detail will be hereafter submitted to Congress. Three charts, resulting from the survey, have been published within the past year, and five more are nearly ready for publication. This great work is most honorable to the science of our country, most useful to our Navy and commercial marine, and, in connection with our light-houses, must decrease the cost of freight and insurance, as well as the risk of life and property. Great attention has been given by this Department to the very important subject of our light-house system. The various improvements suggested by experience at home or abroad; the relative advantages of gas or oil, of reflectors, lenticular and revolving lights, the location and construction of the buildings, as well as the mode of keeping the lights, are all being fully and carefully investigated, and a report, it is believed, will be ready during the present session of Congress. From the Chesapeake to the capes of Florida, and thence westward, our coast is badly lighted, as

well as the great lakes of the Northwest; and numerous wrecks, often accompanied with loss of life and property, seem to require the interposition of Congress.

Such portions of the charts of the Exploring Expedition as were placed under the charge of this Department were distributed for the benefit of our whale ships. These valuable charts embrace the survey of many hitherto almost unexplored regions and islands of the Pacific, as well as a part of the coast of Oregon, and must be eminently useful for many purposes, but especially to our seamen and merchants engaged in the whale fishery. In pursuance of a resolution of Congress, a report is in progress of preparation as regards the banks and currency, and also in relation to statistics; and these, with all other reports required from this Department, will be presented at the earliest practicable period of the present session.

In presenting his annual report, in obedience to the law, the Secretary of the Treasury submits his views with undissembled diffidence, consoled by the reflection that all his errors of judgment will be corrected by the superior wisdom of the two Houses of Congress, guided and directed by that overruling Providence which has blessed the unexampled progress of this great and happy Union.

R. J. WALKER,
Secretary of the Treasury.

HON. GEORGE M. DALLAS,
*Vice President of the United States and
President of the Senate.*

Schedule of Papers and Tables accompanying the Report of the Secretary of the Treasury.

- A. Statement of duties, revenues, and expenditures during the fiscal year ending June 30, 1845, agreeably to warrants issued, exclusive of trust funds.
- B. Statement of duties, revenues, and public expenditures for the first quarter of the fiscal year, from the 1st July to 30th September, 1845, agreeably to warrants issued, exclusive of trust funds.
- C. Statement of quantity, value, and duty on the imports of the year ending 30th June, 1845, together with an estimated rate of 20, 25, and 30 per cent., giving each article in detail.
- D. Statement of imports, exports, and consumption of foreign merchandise for the year 1845, giving each article in detail.
- E. Detailed statement of the several tariffs enacted by Congress, and of the duties prescribed by each.
- F. Thirteen separate tables showing the imports of the various descriptions of iron and its manufactures imported each year since the organization of the Government to the present period, with the value and rate of duty.
- G. Similar table to the above, as to coal.
- H. Similar table to the above, as to sugars.
- I. Similar table to the above, as to molasses.
- K. Similar table to the above, as to coffee.
- L. Similar table to the above, as to tea.
- M. Circulars of the Secretary of the Treasury, and abstract of replies to them, in regard to the tariff.
- N. Statement of the aggregate annual amount of imports, and of foreign goods reexported from 4th of March, 1789, to the 30th June, 1845, showing also the amount retained in the country for consumption.
- O. Statement showing the amount of foreign merchandise reexported each year from 1821 to June 30, 1845, both inclusive, distinguishing free and dutiable goods.
- P. A statement exhibiting the value of foreign merchandise imported, reexported, and consumed, annually, from 1821 to 1845, inclusive.
- Q. A statement exhibiting the value of the exports of domestic produce and manufacture, and of foreign merchandise reexported, annually, from 1821, to 1845, inclusive.
- R. Statistical view of the commerce of the United States, exhibiting the value of imports and exports, and also the amount of tonnage employed in foreign trade, annually, from 1821 to 1845.
- S. Values of the principal articles imported into the United States.
- T. The same, continued.
- U. A statement exhibiting the value of manufactures of cotton imported from 1821 to 1845, inclusive.
- V. A statement exhibiting the value of manufactures of wool imported into the United States from 1821 to 1845, inclusive.
- W. A statement exhibiting the value of manufactures of hemp and flax imported into the United States from 1821 to 1845, inclusive.

- X. A statement exhibiting the value of manufactures of iron, and iron and steel, and of iron and steel unmanufactured, imported into the United States from 1821 to 1845, inclusive.
- Y. A statement exhibiting the value of hemp and cordage imported into the United States from 1821 to 1845, inclusive.
- Z. A statement of the value of articles imported into the United States, designating the countries from which received.
- AA. Statement continued.
- BB. A statement exhibiting the value of certain articles of domestic produce and manufacture, and of bullion and specie, exported from 1821 to 1845, inclusive.
- CC. A statement exhibiting the value of domestic and foreign produce and manufactures exported, and the countries to which the same were exported annually, from 1821 to 1845, inclusive.
- DD. Statement continued.
- EE. A statement exhibiting the value of merchandise imported from 1821 to 1845, and also the amount of duties which accrued annually upon said imports during the said period.
- FF. A statement exhibiting the amount of duties on merchandise, tonnage, and light-money, passports and clearances, drawback paid on foreign merchandise reexported, drawback on domestic refined sugar and domestic distilled spirits, bounties on pickled fish exported, allowances to vessels employed in the bank and cod fisheries, expenses of collection, and the net revenue which accrued, annually, from 1821 to 1845, inclusive.

A.

Statement of Duties, Revenues, and Public Expenditures, during the fiscal year ending June 30, 1845, agreeably to the warrants issued, exclusive of trust funds.

The receipts into the Treasury during the fiscal year ending 30th June, 1845, were as follows:		
From customs, viz:		
During the quarter ending September 30, 1844.....	\$10,873,718 04	
During the quarter ending December 31, 1844.....	4,067,445 15	
During the quarter ending March 31, 1845.....	6,385,558 83	
During the quarter ending June 30, 1845.....	6,201,390 68	
		\$27,528,112 70
From sales of public lands.....	-	2,077,022 30
From miscellaneous and incidental sources.....	-	163,998 56
Total receipts.....	-	\$29,769,133 56
Balance in the Treasury July 1, 1844.....	-	7,857,379 64
Total means.....	-	\$37,626,513 20
The expenditures for the fiscal year ending June 30, 1845, exclusive of trust funds, were, viz:		
CIVIL LIST.		
Legislature.....	\$713,594 16	
Executive.....	847,342 28	
Judiciary.....	628,012 17	
Governments in the Territories of the United States.....	93,206 60	
Surveyors and their clerks.....	58,738 68	
Officers of the Mint and branches.....	42,766 66	
Commissioner of the Public Buildings.....	2,000 00	
Secretary to sign patents for public lands.....	1,762 50	
Total civil list.....	-	\$2,387,423 05
FOREIGN INTERCOURSE.		
Salaries of Ministers.....	\$82,535 51	
Salaries of Secretaries of Legation.....	16,814 40	
Salaries of Chargés d'Affaires.....	69,593 93	
Salary of Minister Resident to Turkey.....	7,300 00	
Salary of dragoman to Turkey, and contingencies.....	2,400 00	
Contingent expenses of all the missions abroad.....	13,421 69	
Payments for certain diplomatic services.....	14,879 40	
Outfits of Ministers and Chargés d'Affaires.....	61,191 00	
Commissioner at the Sandwich Islands.....	2,800 00	
Contingent expenses of foreign intercourse.....	30,879 89	
Salary of the consul at London.....	2,000 00	
Relief and protection of American seamen.....	60,352 80	
Clerk hire, office rent, &c., to American consul at London...	2,800 00	
Intercourse with Barbary Powers.....	6,266 79	
Expenses of forwarding mails, &c., between Chagres and Panama.....	500 00	
French seamen killed or wounded at Toulon.....	600 00	
Expenses incurred by the legation to Mexico in relation to prisoners.....	33 13	
Payments under the 9th article of the treaty with Spain.....	25,300 00	
Total foreign intercourse.....	-	\$399,668 54
MISCELLANEOUS.		
Surveys of public lands.....	\$95,922 01	
Support and maintenance of light-houses.....	438,357 77	
Marine hospital establishment.....	168,016 20	

A—Continued.

Building marine hospitals.....	\$35,800 00	
Public buildings, &c., in Washington.....	28,916 15	
Support and maintenance of the penitentiary of the District of Columbia.....	7,652 84	
Patent fund.....	39,798 07	
Distribution of the sales of public lands.....	19,716 23	
Payments to Maine and Massachusetts for expenses incurred in protecting the heretofore disputed territory on the north-eastern frontier of the United States.....	10,792 95	
Building custom-houses and warehouses.....	288,933 39	
Survey of the coast of the United States.....	85,110 16	
Mint establishment.....	100,087 00	
Relief of sundry individuals.....	126,067 97	
Surveying and marking the northeastern boundary.....	17,580 47	
Three per cent. fund to the State of Missouri.....	11,602 63	
Five per cent. fund to the State of Louisiana.....	6,665 91	
Five per cent. fund to the State of Arkansas.....	7,617 56	
Two per cent. fund to the State of Mississippi.....	340 00	
Relief of the several corporate cities of the District of Columbia.....	124,575 12	
Debentures and other charges.....	283,500 00	
Additional compensation to officers of the customs.....	168,380 79	
Duties refunded under protest.....	398,730 30	
Payment of horses, &c., lost.....	19,811 75	
Repayment for lands erroneously sold.....	41,532 75	
Refunding purchase money for lands sold in the Greensburg district, Louisiana.....	38,239 87	
Auxiliary watch for the city of Washington.....	7,318. 23	
Expenses incident to the issue of Treasury notes.....	4,000 00	
Expenses incident to loans.....	8,299 63.	
Testing the capacity and usefulness of the electro-magnetic telegraphs.....	4,881 00	
Results and account of the Exploring Expedition.....	35,000 00	
Preserving the botanical and horticultural specimens brought home by the Exploring Expedition.....	2,200 00	
Preparing indices to the manuscript papers of Washington...	1,252 00	
Information respecting foreign commerce.....	7,000 00	
Payment of books ordered by Congress.....	136,328 78	
Conveying to the seat of government the votes for President and Vice President of the United States.....	10,586 00	
Completing State-house, Florida.....	20,000 00	
Indemnity for slaves on board the Comet and Encomium...	6,962 17	
Expenses in relation to insolvent debtors of the United States.....	2,500 00	
Support of insane persons in the District of Columbia.....	9,000 00	
Clerk to the commissioners to remit duties on goods destroyed by fire in New York.....	2,000 00	
Manual for custom-houses in relation to sugar.....	2,334 06	
All other items of a miscellaneous nature.....	7,706 01	
Total miscellaneous.....	-	\$2,831,115 77
UNDER DIRECTION OF THE WAR DEPARTMENT.		
Army proper.....	\$3,155,027 30	
Military Academy.....	142,874 85	
Fortifications and other works of defence.....	591,722 26	
Armories, arsenals, and munitions of war.....	786,155 04	
Harbors, roads, rivers, &c.....	507,279 24	
Surveys.....	72,810. 57	
Pensions.....	2,364,601 90	
Indian department.....	1,383,916 78	
Claims of the State of Virginia.....	33,861 47	
Arming and equipping militia.....	176,383 08	
Payments to militia and volunteers of States and Territories..	274,442 62	
Relief of individuals and miscellaneous.....	44,127 80	
Total under the direction of the War Department...	-	\$9,533,202 91

A—Continued.

UNDER DIRECTION OF THE NAVY DEPARTMENT.		
Pay and subsistence, including medicines, &c.....	\$3,380,564 06	
Increase, repairs, ornaments, and equipments	1,405,946 44	
Contingent expenses.....	549,129 83	
Navy-yards.....	321,680 99	
Navy hospitals and asylum.....	11,106 54	
Magazines.....	249 78	
Pensions.....	133,589 16	
Relief of individuals and miscellaneous.....	73,830 03	
Marine corps.....	352,542 26	
Total under the direction of the Navy Department ..	-	\$6,228,639 09
PUBLIC DEBT.		
Paying the old public debt.....	\$35,756 33	
Interest on loans of 1841, 1842, and 1843.....	996,256 76	
Redemption of the loan of 1841.....	5,623,894 71	
Redemption of the loan of 1843.....	400,000 00	
Redemption of Treasury notes.....	1,470,243 13	
Interest on Treasury notes.....	43,775 26	
Premium on the purchase of stock of the loan of 1841	3,268 93	
Premium and commission on the purchase of stock of the loan of 1843.....	14,962 50	
Total public debt.....	-	\$8,588,157 62
Total expenditures	-	\$29,968,206 98
Balance in the Treasury July 1, 1845.....	-	\$7,658,306 22

TREASURY DEPARTMENT, REGISTER'S OFFICE, *October 23, 1845.*

R. H. GILLET, *Register.*

B.—*Statement of Duties, Revenues, and Public Expenditures for the first quarter of the fiscal year, from 1st July to 30th September, 1845, agreeably to warrants issued, exclusive of trust funds.*

RECEIPTS.		
From customs.....	\$8,861,932 14	
From sales of public lands.....	484,269 35	
From miscellaneous and incidental sources.....	17,717 50	
		\$9,363,918 99
EXPENDITURES.		
Civil, miscellaneous, and foreign intercourse.....	\$1,792,173 11	
Army proper	1,352,859 19	
Fortifications, ordnance, and arming militia	1,239,479 45	
Indian department.....	663,369 40	
Pensions.....	956,223 27	
Naval establishment.....	2,331,359 61	
Interest, &c., of public debt.....	6,574 86	
Redemption of the loan of 1841.....	19,782 17	
Reimbursement of Treasury notes, and interest.....	101,271 35	
		\$8,463,092 41

TREASURY DEPARTMENT, REGISTER'S OFFICE, *October 23, 1845.*

R. H. GILLET, *Register.*

C.

A statement exhibiting the quantity and value of Merchandise imported free of duty from July 1, 1844, to June 30, 1845, with an estimate of duties thereon at 20, 25, and 30 per centum ad valorem.

SPECIES OF MERCHANDISE.	IMPORTED.		DUTIES.		
	Quantity.	Value.	At 20 per cent.	At 25 per cent.	At 30 per cent.
Articles imported for the use of the United States.....	-	\$15,279 00	\$3,055 80	\$3,819 75	\$4,583 70
Articles imported specially for the use of philosophical societies, colleges, &c., philosophical apparatus, &c.....	-	4,167 00	833 40	1,041 75	1,250 10
Books, maps, and charts.....	-	30,127 00	6,025 40	7,531 75	9,038 10
Statuary, busts, casts, &c.....	-	4,333 00	866 60	1,083 25	1,299 90
Paintings, drawings, etchings, and engravings.....	-	2,448 00	489 60	612 00	734 40
Paintings of American artists residing abroad.....	-	4,161 00	832 20	1,040 25	1,248 30
Wood, dye, in sticks.....	-	603,408 00	120,681 60	150,852 00	181,022 40
unmanufactured, not specified.....	-	87,315 00	17,463 00	21,828 75	26,194 50
Specimens of botany, natural history, and mineralogy.....	-	6,364 00	1,272 80	1,591 00	1,909 20
Models of inventions and machinery.....	-	1,150 00	230 00	287 50	345 00
Anatomical preparations.....	-	1,864 00	372 80	466 00	559 20
Burr stones, unwrought.....	-	32,624 00	6,524 80	8,156 00	9,787 20
Crude brimstone and sulphur.....	-	108,619 00	21,723 80	27,154 75	32,585 70
Bark of the cork tree.....	-	8,812 00	1,762 40	2,203 00	2,643 60
Clay, unwrought.....	-	14,670 00	2,934 00	3,667 50	4,401 00
Animals for breed.....	-	25,637 00	5,127 40	6,409 25	7,691 10
Barilla.....	-	22,917 00	4,583 40	5,729 25	6,875 10
Nuts and berries used in dyeing.....	-	132,490 00	26,498 00	33,122 50	39,747 00
Old pewter.....	-	59 00	11 80	14 75	17 70
Brass, in pigs and bars.....	-	12,037 00	2,407 40	3,009 25	3,611 10
old, fit only for manufacture.....	-	1,665 00	333 00	416 25	499 50
Copper, in pigs and bars.....	-	1,095,230 00	219,046 00	273,807 50	328,569 00
plates, suited for the sheathing of ships.....	-	738,936 00	147,787 20	184,734 00	221,680 80
ore.....	-	48,807 00	9,761 40	12,201 75	14,642 10
old, fit only for manufacture.....	-	81,264 00	16,252 80	20,316 00	24,379 20
Gypsum, or plaster of Paris.....	-	77,990 00	15,598 00	19,497 50	23,397 00

Adhesive felt for sheathing ships.....	-	1,032 00	206 40	258 00	309 60
Epaulets and wings of gold and silver.....	-	3,845 00	769 00	961 25	1,153 50
Bullion, gold.....	-	66,103 00			
silver.....	-	41,275 00			
Specie, gold.....	-	752,747 00			
silver.....	-	3,210,117 00			
Tens.....pounds	19,630,045	5,730,514 00	1,146,102 80	1,432,028 50	1,719,154 20
Coffee.....do..	107,860,911	6,221,271 00	1,244,254 20	1,555,317 75	1,866,381 30
All other articles.....	-	2,958,563 00	591,712 60	739,640 75	887,568 90
		127,490,956	22,147,840 00	3,615,519 60	4,519,399 50
				4,519,399 50	5,423,279 40

C—Continued.

A statement exhibiting the value of Merchandise imported from July 1, 1844, to June 30, 1845, with an estimate of the duties payable under the act of 1842, and also the amount of duties accruing at a duty of twenty, twenty-five, and thirty per cent. ad valorem.

SPECIES OF MERCHANDISE.	IMPORTED.		Rate of duty.	DUTIES.			
	Quantity.	Value.		At present rates.	At 20 per cent.	At 25 per cent.	At 30 per cent.
Wool, unmanufactured, not exceeding seven cents per pound.....pounds	23,382,097	\$1,553,789 00	5 per cent.	\$77,689 45	\$310,757 80	\$388,447 25	\$466,136 70
unmanufactured, exceeding seven cents per pound.....do.	450,943	136,005 00	30 per cent., & 3 cts. per lb.	54,329 79	27,201 00	34,201 25	40,801 50
Wool, manufactures of—							
Cloths and cassimeres.....	-	5,411,850 00	40 per cent.	2,164,740 00	1,082,370 00	1,352,962 50	1,623,555 00
Merino shawls of wool.....	-	226,317 00	40 do.	90,526 80	45,263 00	56,579 25	67,895 10
Blankets not above seventy-five cents each.....	-	304,677 00	15 do.	45,701 55	60,935 40	76,169 25	91,403 10
above seventy-five cents each.....	-	694,237 00	25 do.	173,559 25	138,847 40	173,559 25	208,271 10
Hosiery, gloves, mits, caps, and bindings.....	-	741,242 00	30 do.	222,372 60	148,248 40	185,310 50	222,372 60
Worsted stuff goods.....	-	1,938,109 00	30 do.	581,432 70	387,621 80	484,527 25	581,432 70
yarn.....	-	168,037 00	30 do.	50,411 10	33,607 40	42,009 25	50,411 10
Woolen yarn.....	-	19,938 00	30 do.	5,981 40	3,987 60	4,984 50	5,981 40
Coach lace.....	-	59 00	35 do.	20 65	11 80	14 75	17 70
Other manufactures of.....	-	553,409 00	40 do.	221,363 60	110,681 80	138,352 25	166,022 70
Cottons, colored, exceeding thirty cents per square yard not exceeding thirty cents per square yard.....sq. yds.	25,027,699	5,182,401 00	43.46 do.	2,252,492 91	1,036,480 20	1,295,600 25	1,554,720 30
uncolored, exceeding twenty cents per sq. yard.....	-	381,791 00	30 do.	114,537 30	76,358 20	95,447 75	114,537 30
Cottons, colored, not exceeding twenty cents per square yard.....sq. yds.	11,262,418	1,441,660 00	46.87 do.	675,745 08	288,332 00	360,415 00	432,498 00
velvet cords, &c., exceeding thirty-five cents per square yard.....sq. yds.	-	548,974 00	30 do.	164,692 20	109,794 80	137,243 50	164,692 20
velvet cords, &c., not exceeding thirty-five cents per square yard.....sq. yds.	426,884	122,317 00	36.64 do.	44,822 82	24,463 40	30,579 25	36,695 10

twist, yarn, and thread, bleached or colored, not exceeding 75 cents per pound. pounds	103,869	43,995 00	44.26 do.	19,475 43	8,799 00	10,998 75	13,198 50
twist, yarn, and thread, unbleached and un- colored, not exceeding 60 cents per pound. . do.	20,068	10,294 00	29.24 do.	3,010 20	2,058 80	2,573 50	3,088 20
twist, yarn, and thread, exceeding these minimums, and on spools.	-	511,480 00	30 do.	153,444 00	102,296 00	127,870 00	153,444 00
hosiery, gloves, mits, caps, and bindings.	-	1,326,631 00	30 do.	397,989 30	265,326 20	331,657 75	397,989 30
other manufactures of.	-	903,594 00	30 do.	271,078 20	180,718 80	225,898 50	271,078 20
Silk floss, and other dyed, prepared for manufacture.	-	40,893 00	25 do.	10,223 25	8,178 60	10,223 25	12,267 90
shirts and drawers.	-	3,782 00	40 do.	1,512 80	756 40	945 50	1,134 60
umbrellas and parasols.	-	11,701 00	30 do.	3,510 30	2,340 20	2,925 25	3,510 30
bolting cloths.	-	29,536 00	20 do.	5,907 20	5,907 20	7,384 00	8,860 80
manufactures of, mixed with metal.	-	13,146 00	30 do.	3,943 80	2,629 20	3,286 50	3,943 80
caps, turbans, &c., for women.	-	728 00	30 do.	218 40	145 60	182 00	218 40
manufactures of, not specified.	-	927,755 00	30 do.	278,326 50	185,551 00	231,938 75	278,326 50
worsted and silk goods.	-	1,510,310 00	30 do.	453,093 00	302,062 00	377,577 50	453,093 00
Camlets, and other manufactures of goat's hair, or mohair.	-	228,838 00	20 do.	45,767 60	45,767 60	57,209 50	68,651 40
Lace, thread and insertings.	-	508,979 00	15 do.	76,346 85	101,795 80	127,244 75	152,693 70
cotton quillings, insertings, bobbinet, &c.	-	614,018 00	20 do.	122,803 60	122,803 60	153,504 50	184,205 40
Gold and silver tresses; tassels, knots, stars, &c.	-	28,217 00	15 do.	4,232 55	5,643 40	7,054 25	8,465 10
and silver leaf.	-	5 00	20 do.	1 00	1 00	1 25	1 50
or silver embroidery, in other than clothing.	-	212 00	20 do.	42 40	42 40	53 00	63 60
Flax, manufactures of—	-	-	-	-	-	-	-
linens, bleached and unbleached.	-	4,298,224 00	25 do.	1,074,556 00	859,644 80	1,074,556 00	1,289,467 20
hosiery, gloves, mits, and bindings.	-	506 00	25 do.	126 50	101 20	126 50	151 80
other manufactures of.	-	624,379 00	25 do.	156,094 75	124,875 80	156,094 75	187,313 70
Hemp, sheetings, brown and white.	-	106,730 00	25 do.	26,682 50	21,346 00	26,682 50	32,019 00
ticklenburgs, osnaburgs, and burlaps.	-	195,471 00	20 do.	39,094 20	39,094 20	48,867 75	58,644 30
other manufactures of.	-	205,782 00	20 do.	41,156 40	41,156 40	51,445 50	61,734 60
Clothing, ready-made.	-	67,232 00	50 do.	33,616 00	13,446 40	16,808 00	20,169 60
articles not specified, worn by men, women, or children.	-	1,105,796 00	40 do.	442,318 40	221,159 20	276,449 00	331,738 80
Grass cloth.	-	18,314 00	25 do.	4,578 50	3,662 80	4,578 50	5,494 20
Carpeting, not specified.	-	31,745 00	30 do.	9,523 50	6,349 00	7,936 25	9,523 50
Matting, Chinese, of flags, jute, or grass.	-	87,783 00	25 do.	21,945 75	17,556 60	21,945 75	26,334 90
mats, or matting, not specified.	-	38,407 00	25 do.	9,601 75	7,681 40	9,601 75	11,522 10
Wire, silvered or plated.	-	680 00	30 do.	204 00	136 00	170 00	204 00
brass or copper.	-	9,508 00	25 do.	2,377 00	1,901 60	2,377 00	2,852 40
Iron and steel, manufactures of—	-	-	-	-	-	-	-
fire-arms, not specified.	-	144,877 00	30 do.	43,463 10	28,975 40	36,219 25	43,463 10
side-arms.	-	1,278 00	30 do.	383 40	255 60	319 50	383 40
Iron, drawing and cutting knives.	-	9,003 00	30 do.	2,700 90	1,800 60	2,250 75	2,700 90

C—Continued.

SPECIES OF MERCHANDISE.	IMPORTED.		Rate of duty.	DUTIES.			
	Quantity.	Value.		At present rates.	At 20 per cent.	At 25 per cent.	At 30 per cent.
Iron, hatchets, axes, and adzes.....	-	\$5,123 00	30 per cent.	\$1,536 90	\$1,024 60	\$1,280 75	\$1,536 90
socket chisels.....	-	9,529 00	30 do.	2,858 70	1,905 80	2,382 25	2,858 70
plane irons.....	-	2,891 00	30 do.	867 30	578 20	722 75	867 30
steelyards and scale-beams.....	-	10,181 00	30 do.	3,054 30	2,036 20	2,545 25	3,054 30
vices.....	-	29,589 00	30 do.	8,876 70	5,917 80	7,397 25	8,876 70
sickles and reaping-hooks.....	-	3,794 00	30 do.	1,138 20	758 80	948 50	1,138 20
scythes.....	-	23,740 00	30 do.	7,122 00	4,748 00	5,935 00	7,122 00
spades and shovels.....	-	14,428 00	30 do.	4,328 40	2,885 60	3,607 00	4,328 40
squares.....	-	3,117 00	30 do.	935 10	623 40	779 25	935 10
chains, the links longer than those used for chain cables	-	21,999 00	30 do.	6,599 70	4,399 80	5,499 75	6,599 70
needles, sewing, knitting, and tambouring.....	-	160,731 00	20 do.	32,146 20	32,146 20	40,182 75	48,219 30
all other manufactures of iron, &c.....	-	3,729,465 00	30 do.	1,118,839 50	745,893 00	932,366 25	1,118,839 50
Saddlery, common tinned and japanned.....	-	125,750 00	20 do.	25,150 00	25,150 00	31,437 50	37,725 00
plated, brass, and polished steel.....	-	142,497 00	30 do.	42,749 10	28,499 40	35,624 25	42,749 10
Brass, manufactures of.....	-	120,083 00	30 do.	36,024 90	24,016 60	30,020 75	36,024 90
Copper, manufactures of.....	-	107,756 00	30 do.	32,326 80	21,551 20	26,939 00	32,326 80
Tin, manufactures of.....	-	13,131 00	30 do.	3,939 30	2,626 20	3,282 75	3,939 30
Pewter, manufactures of.....	-	4,889 00	30 do.	1,466 70	977 80	1,222 25	1,466 70
Lead, manufactures of.....	-	787 00	30 do.	236 10	157 40	196 75	236 10
German silver, manufactures of.....	-	15,663 00	30 do.	4,698 90	3,132 60	3,915 75	4,698 90
Bell metal, manufactures of.....	-	621 00	30 do.	186 30	124 20	155 25	186 30
Zinc, manufactures of.....	-	931 00	30 do.	279 30	186 20	232 75	279 30
Bronze, manufactures of.....	-	3,626 00	30 do.	1,087 80	725 20	906 50	1,087 80
Leather, manufactures of.....	-	109,668 00	35 do.	38,383 80	21,933 60	27,417 00	32,900 40
Glass, plate glass, exceeding 22 by 14 inches.....	-	80,263 00	30 do.	24,078 90	16,052 60	20,065 75	24,078 90
silvered.....	-	274,281 00	37.74 do.	103,513 65	54,856 20	68,570 25	82,284 30
if framed.....	-	15,347 00	30 do.	4,604 10	3,069 40	3,836 75	4,604 10
paintings on glass, porcelain, and colored.....	-	5,772 00	30 do.	1,731 60	1,154 40	1,443 00	1,731 60
manufactures of, not specified.....	-	75,975 00	25 do.	18,993 75	15,195 00	18,993 75	22,792 50
Hats and bonnets, flats, braids, plaits, &c.—	-	-	-	-	-	-	-
Leghorn, chip, straw, grass, &c.....	-	712,923 00	35 do.	249,523 05	142,584 60	178,230 75	213,876 90

	palm leaf, rattan, willow, &c.	51,785 00	35	do.	18,124 75	10,357 00	12,946 25	15,535 50
	hair, whalebone, &c.	318 00	35	do.	111 30	63 60	79 50	95 40
Wood, manufactures of—								
	cabinet ware.	26,056 00	30	do.	7,816 80	5,211 20	6,514 00	7,816 80
	other manufactures of.	150,036 00	30	do.	45,010 80	30,007 20	37,509 00	45,010 80
Wares, china and porcelain.		252,256 00	30	do.	75,676 80	50,451 20	63,064 00	75,676 80
	earthen and stone.	2,187,259 00	30	do.	656,177 70	437,451 80	546,814 75	656,177 70
	plated and gilt.	159,227 00	30	do.	47,768 10	31,845 40	39,806 75	47,768 10
	japanned.	59,895 00	30	do.	17,968 50	11,979 00	14,973 75	17,968 50
Furs, undressed, on the skin.		256,586 00	5	do.	12,829 30	51,317 20	64,146 50	76,975 80
	hats, caps, muffs, and tippets.	16,646 00	35	do.	5,826 10	3,329 20	4,161 50	4,993 80
	hatter's and other furs.	465,739 00	25	do.	116,434 75	93,147 80	116,434 75	139,721 70
Hair-cloth and hair-seating.		90,643 00	25	do.	22,660 75	18,128 60	22,660 75	27,192 90
Brushes of all kinds.		67,426 00	30	do.	20,227 80	13,485 20	16,856 50	20,227 80
Paper-hangings.		46,285 00	35	do.	16,199 75	9,257 00	11,571 25	13,885 50
Coach and harness furniture.		1,737 00	30	do.	521 10	347 40	434 25	521 10
Carriages, and parts of carriages.		1,588 00	30	do.	476 40	317 60	397 00	476 40
Slates of all kinds.		121,768 00	25	do.	30,442 00	24,353 60	30,442 00	36,530 40
Black-lead pencils.		11,798 00	25	do.	2,949 50	2,359 60	2,949 50	3,539 40
Copper bottoms cut round, &c.		3,455 00	30	do.	1,036 50	691 00	863 75	1,036 50
Square wire, for umbrella stretchers.		8,068 00	12½	do.	1,008 50	1,613 60	2,017 00	2,420 40
Zinc, in plates or sheets.		73,909 00	10	do.	7,390 90	14,781 80	18,477 25	22,172 70
Chronometers, ship or box.		11,835 00	20	do.	2,367 00	2,367 00	2,958 75	3,550 50
Clocks.		18,971 00	25	do.	4,742 75	3,794 20	4,742 75	5,691 30
Watches, and parts of watches.		1,106,543 00	7½	do.	82,990 72	221,308 60	276,635 75	331,962 90
Gold and silver, platina, manufactures of.		39,380 00	30	do.	11,814 00	7,876 00	9,845 00	11,814 00
Jewelry, gold and silver.		54,662 00	20	do.	10,932 40	10,932 40	13,665 50	16,398 60
	imitation of.	84,877 00	25	do.	21,219 25	16,975 40	21,219 25	25,463 10
Quicksilver.		54,993 00	5	do.	2,749 65	10,998 60	13,748 25	16,497 90
Buttons, metal.		19,168 00	30	do.	5,750 40	3,833 60	4,792 00	5,750 40
	all other buttons and button moulds.	90,062 00	25	do.	22,515 50	18,012 40	22,515 50	27,018 60
Teas, pounds, imported from other places than their growth or production.		31,274 00	20	do.	6,254 80	6,254 80	7,818 50	9,382 20
Coffee, pounds, imported from other places than their growth or production.		22,261 00	20	do.	4,452 20	4,452 20	5,565 25	6,678 30
Corks, pounds.		90,862 00	30	do.	27,258 60	18,172 40	22,715 50	27,258 60
Quills, prepared.		3,261 00	25	do.	815 25	652 20	815 25	978 30
	all other.	6,126 00	20	do.	1,225 20	1,225 20	1,531 50	1,837 80
Wood, unmanufactured—								
	mahogany.	261,992 00	15	do.	39,193 80	52,258 40	65,323 00	78,387 60
	rose.	18,912 00	15	do.	2,836 80	3,782 40	4,728 00	5,673 60
	satin.	3,240 00	15	do.	486 00	648 00	810 00	972 00

C—Continued.

SPECIES OF MERCHANDISE.	IMPORTED.		Rate of duty.	DUTIES.			
	Quantity.	Value.		At present rates.	At 20 per cent.	At 25 per cent.	At 30 per cent.
Wood, cedar.....	-	\$15,638 00	15 per cent.	\$2,345 70	\$3,127 60	\$3,909 50	\$4,691 40
Merchandise not enumerated, value of—							
At 1 per cent.....	-	212,975 00	1 do.	2,129 75	42,595 00	53,243 75	63,892 50
2½ per cent.....	-	1,690,460 00	2½ do.	42,261 50	338,092 00	422,615 00	507,138 00
5 per cent.....	-	4,975,003 00	5 do.	248,750 15	995,000 60	1,243,750 75	1,492,500 90
7 per cent.....	-	32,576 00	7 do.	2,280 32	6,515 20	8,144 00	9,772 80
7½ per cent.....	-	29,685 00	7½ do.	2,226 37	5,937 00	7,421 25	8,905 50
10 per cent.....	-	170,641 00	10 do.	17,064 10	34,128 20	42,660 25	51,192 30
12½ per cent.....	-	253 00	12½ do.	31 62	50 60	63 25	75 90
15 per cent.....	-	292,873 00	15 do.	43,930 95	58,574 60	73,218 25	87,861 90
20 per cent.....	-	2,290,897 00	20 do.	458,179 40	458,179 40	572,724 25	687,269 10
25 per cent.....	-	1,103,334 00	25 do.	275,833 50	220,666 80	275,833 50	331,000 20
30 per cent.....	-	1,061,291 00	30 do.	318,387 30	212,258 20	265,322 75	318,387 30
35 per cent.....	-	46,701 00	35 do.	16,345 35	9,340 20	11,675 25	14,010 30
		60,191,862 00		16,278,117 22	12,038,372 40	15,047,965 50	18,057,558 60

TREASURY DEPARTMENT, REGISTER'S OFFICE, *November 13, 1845.*R. H. GILLET, *Register.*

C—Continued.

SPECIES OF MERCHANDISE.	IMPORTED.		Rate of duty.	DUTIES.				Equivalent ad valorem duty.
	Quantity.	Value.		At present rates.	At 20 per cent.	At 25 per cent.	At 30 per cent.	
Silks, sewing silk, silk twist, or twist of silk and mohair..... lbs.	82,196	\$431,632 00	\$2 00	\$164,392 00	\$86,326 40	\$107,908 00	\$129,489 60	Per cent. 38.08
pongees, and plain silk (white) for printing, &c..... do.	130,858	469,499 00	1 50	196,287 00	93,899 80	117,374 75	140,849 70	41.80
manufactures of silk not specified..... do.	763,463	7,791,285 00	2 50	1,908,657 50	1,558,257 00	1,947,821 25	2,337,385 50	24.49
raw silk, comprehending all silk in the gum, &c..... do.	62,697	208,454 00	50	31,348 50	41,690 80	52,113 80	62,536 20	15.03
Silk and satin boots and shoes, &c., shoes or slippers for men and women..... pairs	2,509	2,016 00	30	752 70	403 20	504 00	604 80	37.33
laced boots and bootees for men and women..... do.	206	379 00	75	154 50	75 80	94 75	113 70	40.76
shoes and slippers for children laced boots or bootees for children..... do.	6	4 00	15	90	80	1 00	1 20	22.50
hats for men..... No.	4,103	8,413 00	1 00	4,103 00	1,682 60	2,103 25	2,523 90	48.76
and satin bonnets for women..... do.	1,781	9,426 00	2 00	3,562 00	1,885 20	2,356 50	2,827 80	37.78
Flannels..... sq. yds.	205,130	76,055 00	14	28,718 20	15,211 00	19,013 75	22,816 50	37.75
Baizes and bookings..... do.	278,456	100,332 00	14	38,983 84	20,066 40	25,083 00	30,099 60	38.85
Carpeting, Wilton..... do.	27,676	75,870 00	65	17,989 40	15,174 00	18,967 50	22,761 00	23.71
Saxony..... do.	4,822	10,919 00	65	3,134 30	2,183 80	2,729 75	3,275 70	28.70
Trebled ingrain..... do.	82	73 00	65	53 30	14 60	18 25	21 90	73.00
Brussels..... do.	226,399	308,664 00	55	124,519 45	61,732 80	77,166 00	92,599 20	40.34
Turkey..... do.	771	1,510 00	55	424 05	302 00	377 50	453 00	28.08
Venetian..... do.	29,473	20,776 00	30	8,841 90	4,155 20	5,194 00	6,232 80	42.07
other ingrained..... do.	17,223	14,102 00	30	5,166 90	2,820 40	3,525 50	4,230 60	36.63
Sail duck..... do.	744,211	272,031 00	7	52,094 77	54,406 20	68,007 75	81,609 30	19.15
Cotton bagging..... do.	1,551,044	117,331 00	4	62,041 76	23,466 20	29,332 75	35,199 30	52.87
bagging, or other materials than hemp or flax..... do.	228,448	11,194 00	5	11,422 40	2,238 80	2,798 50	3,358 20	101.04

SPECIES OF MERCHANDISE.	IMPORTED.		Rate of duty.	DUTIES.				Equivalent ad valorem duty.
	Quantity.	Value.		At present rates.	At 20 per cent.	At 25 per cent.	At 30 per cent.	
Floor cloth, patent, printed or painted sq. yds.	7,804	\$5,714 00	\$0 35	\$2,731 40	\$1,142 80	\$1,423 50	\$1,714 20	<i>Per cent.</i> 47.80
Oil cloth, furniture, on Canton flannel..... do.	6,903	2,359 00	16	1,104 48	471 80	589 75	707 70	46.39
furniture, not specified.... do.	53,743	9,874 00	10	5,374 30	1,974 80	2,468 50	2,962 20	54.42
of linen, silk, &c., for covers, &c..... do.	47,671	14,917 00	12½	5,958 87	2,983 40	3,729 25	4,475 10	39.94
Wines, in casks, bottles, and other vessels—								
Madeira..... galls.	101,176	145,237 00	7½	7,588 20	29,047 40	36,309 25	43,571 10	5.22
Sherry..... do.	23,616	38,289 00	60	14,169 60	7,657 80	9,572 25	11,486 70	37.00
Canary..... do.	1,778	672 00	60	1,066 80	134 40	168 00	201 60	158.75
Champagne..... do.	101,464	303,399 00	40	40,585 60	60,679 80	75,849 75	91,019 70	13.37
Port, in bottles..... do.	2,384	3,133 00	15	357 60	626 60	783 25	939 90	11.41
Burgundy, in bottles..... do.	218	791 00	35	76 30	158 20	197 75	237 30	9.64
Claret, in bottles..... do.	48,688	40,864 00	35	17,040 80	8,172 80	10,216 00	12,259 20	41.70
Port, in casks..... do.	260,693	162,358 00	6	15,635 58	32,471 60	40,589 50	48,707 40	9.63
Burgundy, in casks..... do.	325	366 00	15	48 75	73 20	91 50	109 80	13.30
Teneriffe, in casks or bottles do.	5,846	6,426 00	20	1,169 20	1,285 20	1,606 50	1,927 80	18.19
Claret, in casks..... do.	1,051,862	249,633 00	6	63,111 72	49,926 60	62,408 25	74,889 90	25.28
Marsala, or Sicily Madeira. do.	62,873	31,669 00	25	15,718 25	6,333 80	7,917 25	9,500 70	49.63
Other wines of Sicily..... do.	47,717	14,364 00	15	7,157 55	2,872 80	3,591 00	4,309 20	49.91
Red, not enumerated, in casks—								
Of France..... do.	380,946	73,558 00	6	22,856 76	14,711 60	18,389 50	22,067 40	31.07
Of Austria..... do.	343	30 00	6	20 58	6 00	7 50	9 00	68.60
Of Sardinia..... do.	692	90 00	6	41 52	18 00	22 50	27 00	46.13
Of Portugal and possessions..... do.	113,607	69,532 00	6	6 816 42	13,906 40	17,383 00	20,859 60	9.80
White, not enumerated, in casks—								

Of France.....do.	455,927	128,986 00	7½	34,194 52	25,797 20	32,246 50	28,695 80	26.51
Of Austria.....do.	17	4 00	7½	1 27	80	1 00	1 20	31.75
Of Portugal and possessions.....do.	135,791	82,193 00	7½	10,184 32	16,438 60	20,548 25	24,657 90	12.39
White and red, not enumerated, in bottles—								
Of France.....do.	31,586	14,630 00	20	6,317 20	2,926 00	3,657 50	4,389 00	43.72
Of Austria.....do.	49	10 00	15	7 35	2 00	2 50	3 00	73.50
Of Portugal and possessions.....do.	1,005	1,806 00	15	150 75	361 20	451 50	541 80	8.34
White and red, not enumerated in casks—								
Of Spain.....do.	300,609	73,535 00	12½	37,576 12	14,707 00	18,383 75	22,060 50	51.04
Of Germany.....do.	23,746	7,782 00	12½	2,968 25	1,556 40	1,945 50	2,334 60	38.14
Of Mediterranean.....do.	51,484	12,900 00	12½	6,435 50	2,580 00	3,225 00	3,870 00	49.88
White and red, not enumerated, in bottles—								
Of Spain.....do.	53	50 00	20	10 60	10 00	12 50	15 00	21.20
Of Germany.....do.	3,931	7,453 00	20	786 20	1,490 60	1,863 25	2,235 90	10.54
Of Mediterranean.....do.	504	423 00	20	100 80	84 60	105 75	126 90	23.83
Other wines not enumerated.....do.	2	3 00	65	1 30	60	75	90	43.33
Spirits, foreign, distilled—								
from grain.....do.	606,311	262,543 00	61.78	374,578 94	52,508 60	65,635 75	78,762 90	142.67
from brandy.....do.	1,081,314	819,540 00	1 00	1,081,314 00	163,908 00	204,885 00	245,862 00	131.94
from other materials.....do.	270,484	78,957 00	61.78	167,105 02	15,791 40	19,739 25	23,687 10	211.64
from cordials.....do.	20,727	30,080 00	60	12,436 20	6,016 00	7,520 00	9,024 00	41.34
Beer, ale, and porter, in bottles.....do.	100,256	93,214 00	20	20,051 20	18,642 80	23,303 50	27,964 20	21.51
in casks.....do.	7,810	3,384 00	15	1,171 50	676 80	846 00	1,015 20	34.61
Vinegar.....do.	38,287	6,252 00	18	3,062 96	1,250 40	1,563 00	1,875 60	48.98
Molasses.....lbs.	201,311,364	3,154,782 00	4½ m.	905,901 14	630,956 40	788,695 50	946,434 60	28.71
Spirits of turpentine.....galls.	33	27 00	10	3 30	5 40	6 75	8 10	12.22
Oil, of whale and other fish.....do.	259	231 00	15	38 85	46 20	57 75	69 30	16.81
olives, in cask.....do.	82,655	48,579 00	20	16,533 00	9,715 80	12,144 75	14,573 70	34.03
castor.....do.	9	18 00	40	3 60	3 60	4 50	5 40	20.00
linseed.....do.	227,114	105,574 00	25	56,778 50	21,114 80	26,393 50	31,672 20	53.78
of almonds.....do.	893	456 00	9	80 37	91 20	114 00	136 80	17.62
of cloves.....do.	2,372	3,074 00	30	711 60	614 80	768 50	922 20	23.14
Cocoa.....lbs.	1,655,094	92,389 00	1	16,550 94	18,477 80	23,097 25	27,716 70	17.91
Chocolate.....do.	5,027	1,627 00	4	201 08	325 40	406 75	488 10	12.35
Sugar, brown.....do.	111,957,404	4,556,392 00	2½	2,798,935 10	911,278 40	1,139,098 00	1,366,917 60	61.42
white.....do.	1,662,574	91,172 00	4	66,502 96	18,234 40	22,793 00	27,351 60	72.94
loaf, and other refined.....do.	2,044,862	132,991 00	6	122,691 72	26,598 20	33,247 75	39,897 30	92.25

C—Continued.

SPECIES OF MERCHANDISE.	IMPORTED.		Rate of duty.	DUTIES.				Equivalent ad valorem duty.
	Quantity.	Value.		At present rates.	At 20 per cent.	At 25 per cent.	At 30 per cent.	
Sugar candy..... lbs.	1,704	\$162 00	\$0 06	\$102 24	\$32 40	\$40 50	\$48 60	<i>Per cent.</i> 63.11
syrup of sugar and of cane..... do.	112	3 00	2½	2 80	60	75	90	93.33
Fruits, almonds..... do.	1,757,349	152,869 00	3	52,720 47	30,573 80	38,217 25	45,860 70	34.50
currants..... do.	1,237,882	59,838 00	3	37,136 46	11,967 60	14,959 50	17,951 40	62.06
prunes..... do.	468,693	43,695 00	3	14,060 79	8,739 00	10,923 75	13,108 50	32.17
figs..... do.	1,409,663	110,916 00	2	28,193 26	22,183 20	27,729 00	33,274 80	25.41
dates..... do.	89,271	1,114 00	1	892 71	222 80	278 50	334 20	80.13
raisins, in jars, &c..... do.	7,573,897	521,971 00	3	227,216 91	104,394 20	130,492 75	156,591 30	43.53
all other..... do.	3,165,323	184,623 00	2	63,306 46	36,924 60	46,155 75	55,386 90	34.28
nuts, not specified, except those used for dyeing..... do.	2,179,435	68,733 00	1	21,794 35	13,746 60	17,183 25	20,619 90	31.70
Spices, mace..... do.	14,997	12,719 00	50	7,498 50	2,543 80	3,179 75	3,815 70	58.95
nutmegs..... do.	250,253	176,221 00	30	75,075 90	35,244 20	44,055 25	52,866 30	42.60
cinnamon..... do.	3,440	2,932 00	25	860 00	586 40	733 00	879 60	29.33
cloves..... do.	155,252	24,429 00	8	12,420 16	4,885 80	6,107 25	7,328 70	50.84
pepper, black..... do.	1,012,986	37,875 00	5	50,649 30	7,575 00	9,468 75	11,362 50	13.37
cayenne, &c..... do.	17,861	1,699 00	10	1,786 10	339 80	424 75	509 70	10.51
pimento..... do.	2,832,750	164,690 00	5	141,637 50	32,938 00	41,172 50	49,407 00	86.00
cassia..... do.	942,231	86,056 00	5	47,111 55	17,211 20	21,514 00	25,816 80	54.74
ginger, ground..... do.	6,495	968 00	4	259 80	193 60	242 00	290 40	26.83
in root..... do.	677,885	25,466 00	2	13,557 70	5,093 20	6,366 50	7,639 80	53.23
Camphor, crude..... do.	705,632	143,536 00	5	35,281 60	28,707 20	35,884 00	43,060 80	24.58
refined..... do.	10	6 00	20	2 00	1 20	1 50	1 80	33.33
Candles, wax and spermaceti..... do.	529	260 00	8	42 32	52 00	65 00	78 00	16.28
tallow..... do.	6	2 00	4	24	40	50	60	12.00
Cheese..... do.	65,109	8,841 00	9	5,859 81	1,768 20	2,210 25	2,652 30	66.28
Soap, hard..... do.	8,189	785 00	4	327 56	157 00	196 25	235 50	41.72
soft..... bbls.	6	46 00	50	3 00	9 20	11 50	13 80	6.52
Tallow..... lbs.	168,681	9,505 00	1	1,686 81	1,901 00	2,376 25	2,851 50	17.74
Starch..... do.	24,179	1,295 00	2	483 58	259 00	323 75	338 50	37.34

Barley, pearl.....	do.	48,334	1,729 00	2	966 68	345 80	432 25	518 70	55.90
Butter.....	do.	3,278	281 00	5	163 90	56 20	70 25	84 30	58.32
Beef and pork.....	do.	27,866	1,088-00	2	557 32	217 60	272 00	326 40	51.21
Hams and bacon.....	do.	30,968	3,540 00	3	929 04	708 00	885 00	1,062 00	26.24
Bristles.....	do.	343,218	172,076 00	1	3,432 18	34,415 20	43,019 00	51,622 80	1.99
Saltpetre, refined.....	do.	20,734	1,336 00	2	414 68	267 20	334 00	400 80	31.03
partly refined.....	do.	1,901,960	79,549 00	$\frac{1}{2}$	4,754 90	15,969 80	19,887 25	23,864 70	5.97
Indigo.....	do.	1,131,256	862,700 00	5	56,562 80	172,540 00	215,675 00	258,810 00	6.55
Wood, or pastel.....	do.	108,166	3,194 00	1	1,081 66	638 80	798 50	958 20	33.86
Ivory, or bone black.....	do.	12,861	1,243 00	$\frac{2}{3}$	96 46	248 60	310 75	372 90	7.76
Alum.....	do.	61	8 00	$\frac{1}{10}$	91	1 60	2 00	2 40	11.37
Opium.....	do.	14,432	37,638 00	75	10,824 00	7,527 60	9,409 50	11,291 40	28.75
Glue.....	do.	8,264	1,275 00	5	413 20	255 00	318 75	382 50	32.40
Gunpowder.....	do.	8,081	3,284 00	8	646 48	656 80	821 00	985 20	19.68
Copperas.....	do.	135	12 00	2	2 70	2 40	3 00	3 60	22.50
Vitriol, oil of.....	do.	8,770	801 00	1	87 70	160 20	200 25	240 30	10.94
Quinine.....	oz.	23,079	50,048 00	40	9,231 60	10,009 60	12,512 00	15,014 40	18.44
Bleaching powder.....	lbs.	1,882,473	73,174 00	1	18,824 73	14,634 80	18,293 50	21,952 20	25.72
Sulphate of barytes.....	do.	1,327,375	10,020 00	$\frac{1}{2}$	6,636 87	2,004 00	2,505 00	3,006 00	66.23
Tobacco—snuff.....	do.	477	167 00	12	57 24	33 40	41 75	50 10	34.27
cigars.....	do.	815,172	1,160,644 00	40	326,068 80	232,128 80	290,161 00	348,193 20	28.09
manufactured, other than snuff and cigars.....	do.	7,236	1,131 00	10	723 60	226 20	282 75	339 30	63.98
Cotton, unmanufactured.....	do.	13,239,935	646,966 00	3	397,198 05	129,393 20	161,741 50	194,089 80	61.54
Thibet, angora, and other goats' hair.....	do.	63,254	18,443 00	1	632 54	3,688 60	4,610 75	5,532 90	3.42
Paints—ochre, dry.....	do.	2,119,639	22,023 00	1	21,196 39	4,404 60	5,505 75	6,606 90	96.24
in oil.....	do.	1,890	145 00	1 $\frac{1}{2}$	28 35	29 00	36 25	43 50	19.55
white and red lead.....	do.	231,171	14,744 00	4	9,246 84	2,948 80	3,686 00	4,423 20	65.42
Whiting, and Paris white.....	do.	26,584	305 00	1	265 84	61 00	76 25	91 50	87.16
Litharge.....	do.	1,703	98 00	4	68 12	19 60	24 50	29 40	69.51
Putty.....	do.	232	34 00	1 $\frac{1}{2}$	3 48	6 80	8 50	10 20	10.23
Sugar of lead.....	do.	16,158	1,009 00	4	646 32	201 80	252 25	302 70	64.05
Cordage, tarred, and cables.....	do.	1,114,839	67,209 00	5	55,741 95	13,441 80	16,802 25	20,162 70	82.93
untarred.....	do.	415,915	22,381 00	4 $\frac{1}{2}$	18,716 17	4,476 20	5,595 25	6,714 30	83.62
untarred yarn.....	do.	48	10 00	6	2-88	2 00	2 50	3 00	28.80
Twine and pack thread.....	do.	588,763	115,768 00	6	35,325 78	23,153 60	28,942 00	34,730 40	30.51
Seines.....	do.	10,579	5,298 00	7	740 53	1,059 60	1,324 50	1,589 40	13.97
Hemp, unmanufactured.....	cwt.	28,155	145,209 00	2 00	56,310 00	29,041 80	36,302 25	43,562 70	38.77
Manilla, sun, and other hems of India, &c.....	do.	70,708	238,179 00	1 25	88,385 00	47,635 80	59,544 75	71,453 70	37.10

SPECIES OF MERCHANDISE.	IMPORTED.			DUTIES.				Equivalent ad valorem duty.
	Quantity.	Value.	Rate of duty.	At present rates.	At 20 per cent.	At 25 per cent.	At 30 per cent.	
Jute, Sisal grass, coir, &c., used as hemp for cordage..... cwt.	24,339	\$106,717 00	\$1 25	\$30,423 75	\$21,343 40	\$26,679 25	\$32,015 10	<i>Per cent.</i> 23.50
Cordilla, or tow of hemp or flax.... do.	8,433	46,602 00	1 00	8,433 00	9,320 40	11,650 50	13,980 60	18.09
Flax, unmanufactured..... do.	8,879	90,569 00	1 00	8,879 00	18,101 80	22,627 25	27,152 70	9.81
Rags of all kinds..... lbs.	10,903,101	421,080 00		27,257 75	84,216 00	105,270 00	126,324 00	64.74
Sheddy, or waste..... do.	780	8 00		1 95	1 60	2 00	2 40	24.37
Hat bodies or felts, made in whole or in part of wool..... do.	216	249 00	18	38 88	49 80	62 25	74 70	15.61
Glass—watch crystals..... gross	1,165	4,588 00	2 00	2,330 00	917 60	1,147 00	1,376 40	50.78
glasses or pebbles for specta- cles..... do.	1,793	8,089 00	2 00	3,586 00	1,617 80	2,022 25	2,426 70	44.33
Cut glass, cut one-third the height or length thereof..... lbs.	1,360	471 00	25	340 00	94 20	117 75	141 30	72.18
cut above one-third, and not above one-half.... do.	865	478 00	35	302 75	95 60	119 50	143 40	63.33
cut one-half, and exceed- ing..... do.	5,577	4,210 00	45	2,509 65	842 00	1,052 00	1,263 00	59.61
cut chandeliers, candle- sticks, &c..... do.	41,701	20,968 00	45	18,765 00	4,193 60	5,242 00	6,290 40	89.49
Plain glass, moulded or pressed, weighing over 8 oz.. do.	12,882	2,080 00	10	1,288 20	416 00	520 00	624 00	61.93
moulded or pressed, weighing 8 oz. or under, except tum- blers..... do.	4,248	1,888 00	12	509 76	377 60	472 00	566 40	27.00
moulded or pressed, weighing over 8 oz. when stoppered.... do.	2,035	663 00	14	284 90	132 60	165 75	198 90	42.97
moulded or pressed, weighing 8 oz. or under when stoppered. do.	967	497 00	16	154 72	99 40	124 25	149 10	31.13

plain, moulded, or pressed tumblers.. do.	5,233	380 00	10	523 30	76 00	95 00	114 00	137.71
plain, moulded, or pressed, stoppered, and tumblers..... do.	1,001	410 00	14	140 14	82 00	102 50	123 00	34.18
Cylinder window glass, not above 8 by 10 in. sq. ft.	9,286	870 00	2	185 72	174 00	217 50	261 00	21.34
not above 10 by 12 in. do.	37,722	2,787 00	2½	943 05	557 40	696 75	836 10	33.83
not above 14 by 10 in. do.	6,943	598 00	3½	243 00	119 60	149 50	179 40	40.63
not above 16 by 11 in. do.	13,728	1,328 00	4	549 12	265 60	332 00	398 40	41.35
not above 18 by 12 in. do.	10,225	1,161 00	5	511 25	232 20	290 25	348 30	44.03
above 18 by 12 inches. do.	87,957	7,935 00	6	5,277 42	1,587 00	1,983 75	2,380 50	66.50
Crown window glass, not above 10 by 12 in. do.	453	128 00	5	22 65	25 60	32 00	38 40	17.69
not above 10 by 14 in. do.	69,194	7,738 00	6	4,151 64	1,547 60	1,934 50	2,321 40	53.65
not above 16 by 11 in. do.	1,017	233 00	7	71 19	46 60	58 25	69 90	20.55
not above 18 by 12 in. do.	1,227	534 00	8	98 16	106 80	133 50	160 20	18.38
above 18 by 12 inches. do.	33,824	4,578 00	10	3,382 40	915 60	1,144 50	1,373 40	73.88
Polished plate glass, not silvered—								
not above 12 by 8 inches. do.	8,590	1,423 00	5	429 50	284 60	355 75	426 90	30.18
not above 14 by 10 inches. do.	2,340	648 00	7	163 80	129 60	162 00	194 40	25.29
not above 16 by 11 inches. do.	9,253	1,875 00	8	740 24	375 00	468 75	562 50	39.47
not above 18 by 12 inches. do.	17,938	5,184 00	10	1,793 80	1,036 80	1,296 00	1,555 20	34.60
not above 22 by 14 inches. do.	31,240	12,162 00	12	3,748 80	2,432 40	3,040 50	3,648 50	30.82
Apothecaries' vials and bottles—								
not exceeding the capacity of 6 oz. each. gross	187	635 00	1 75	327 25	127 00	158 75	190 50	51.53
exceeding 6, and not exceeding 16 oz. each. do.	150	584 00	2 75	412 50	116 80	146 00	175 20	62.07
Perfumery vials and bottles—								
not exceeding the capacity of 4 oz. each. do.	49	232 00	2 50	122 50	46 40	58 00	69 60	52.80

C—Continued.

SPECIES OF MERCHANDISE.	IMPORTED.		Rate of duty.	DUTIES.				Equivalent ad valorem duty.
	Quantity.	Value.		At present rates.	At 20 per cent.	At 25 per cent.	At 30 per cent.	
Perfumery vials and bottles— exceeding 4, and not exceeding 16 oz. each. gross	16	\$111 00	\$3 00	\$48 00	\$22 20	\$27 75	\$33 30	Per cent. 43.24
Black and green bottles— exceeding 8 oz. and not above 1 quart each. do.	9,873	43,925 00	3 00	29,619 00	8,785 00	10,981 25	13,177 50	67.41
exceeding the capacity of 1 quart each. do.	142	910 00	4 00	563 00	182 00	227 50	273 00	62.41
Demijohns and carboys— exceeding $\frac{1}{2}$ gallon, and not above 3 gallons each. No.	6,568	1,686 00	30	1,970 40	337 20	421 50	505 80	11.09
exceeding the capacity of 3 gallons each. do.	11,503	3,722 00	50	5,751 50	744 40	930 50	1,116 60	154.52
Copper rods and bolts. lbs.	536	117 00	4	21 44	23 40	29 25	35 10	18.32
nails and spikes. do.	1,252	3,361 00	4	50 08	672 20	840 25	1,008 30	1.49
Patent sheathing metal. do.	33,561	5,874 00	2	671 22	1,174 80	1,468 50	1,762 20	11.42
Lead, shot. do.	1,341	59 00	4	53 64	11 80	14 75	17 70	90.91
old and scrap. do.	15,378	302 00	1 $\frac{1}{2}$	230 67	60 40	75 50	90 60	76.38
in sheets and forms, not speci- fied. do.	4,231	156 00	4	169 24	31 20	39 00	46 80	108.42
Brass, battery or hammered kettles screws. do.	12,422	3,179 00	12	1,490 64	635 80	794 75	953 70	46.57
do. do.	405	205 00	30	121 50	41 00	51 25	61 50	59.26
Pins, solid headed; in packs of 5,000 each. packs	45,594	25,828 00	40	18,237 60	5,165 60	6,457 00	7,748 40	70 61
pound pins. lbs.	58,645	19,250 00	20	9,729 00	3,850 00	4,812 50	5,775 00	50.54
Fire-arms, muskets. No.	7,018	15,997 00	1 50	10,527 00	3,199 40	3,999 25	4,799 10	65.80
rifles. do.	16	188 00	2 50	40 00	37 60	47 00	56 40	21.27
Cap or bonnet wire, covered with silk, covered with other materials. do.	8,883	5,087 00	12	1,065 96	1,017 40	1,271 75	1,526 10	20.95
do. do.	13,562	5,882 00	8	1,084 96	1,176 40	1,470 50	1,764 60	18.44

Iron and steel wire—										
not above No. 14.	do.	61,575	5,013 00	5	3,078 75	1,002 60	1,253 25	1,503 90	61.41	
above 14, and not above										
No. 25.	do.	26,496	9,040 00	8	2,119 68	1,808 00	2,260 00	2,712 00	23.44	
above No. 25.	do.	1,726	639 00	11	189 86	127 80	159 75	191 70	29.71	
Tacks, brads, and sprigs—										
not above 16 oz. per M.	do.	2,453	323 00	5	122 65	64 60	80 75	96 90	37.97	
above 16 oz. per M.	do.	13,336	1,355 00	5	666 80	271 00	338 75	406 50	49.27	
Iron, manufactures of—										
wood screws	do.	86,668	17,133 00	12	10,400 16	3,426 60	4,283 25	5,139 90	60.70	
cut nails	do.	143	11 00	3	4 29	2 20	2 75	3 30	39.00	
wrought nails.	do.	921,269	63,445 00	4	36,850 76	12,689 00	15,861 25	19,033 50	58.01	
spikes, cut or wrought.	do.	16,430	526 00	3	492 90	105 20	131 50	157 80	93.70	
chain cables, and parts	do.	1,992,849	57,193 00	2½	49,821 22	11,438 60	14,298 25	17,157 90	87.11	
chains, other than cables.	do.	264,270	10,718 00	4	10,570 80	2,143 60	2,679 50	3,215 40	98.61	
wrought, for ships, locomotives,										
and steam engines.	do.	123,201	5,613 00	4	4,928 04	1,122 60	1,403 25	1,683 90	87.79	
malleable irons, or castings.	do.	3,779	327 00	4	151 16	65 40	81 75	98 10	46.22	
mill-saws, cross-cut, and pit-										
saws	do.	2,672	6,996 00	1 00	2,672 00	1,399 20	1,749 00	2,098 80	38.19	
steam, gas, or water tubes or										
pipes	do.	2,385	408 00	5	119 25	81 60	102 00	122 40	29.22	
anchors or parts	do.	58,361	2,371 00	2½	1,459 02	474 20	592 75	711 30	61.53	
anvils.	do.	1,035,319	57,397 00	2½	25,882 97	11,479 40	14,349 25	17,219 10	45.09	
blacksmith's hammers and sled-										
ges.	do.	117,262	5,637 00	2½	2,931 55	1,127 40	1,409 25	1,691 10	52.00	
castings, vessels of	do.	630,518	18,236 00	1½	9,457 77	3,647 20	4,559 00	5,470 80	51.86	
all other	do.	148,336	4,792 00	1	1,483 36	958 40	1,198 00	1,437 60	30.95	
glazed or tinned hollow ware,										
&c.	do.	458,019	33,917 00	2½	11,450 47	6,783 40	8,479 25	10,175 10	33.76	
sad irons, hatter's and tailor's										
irons	do.	17,983	512 00	2½	449 57	102 40	128 00	153 60	87.80	
cast iron butts or hinges	do.	1,324,942	80,507 00	2½	33,123 55	16,101 40	20,126 75	24,152 10	41.14	
axletrees, or parts thereof	do.	20,437	1,992 00	4	817 48	398 40	498 00	597 60	41.03	
round or square iron, as bra-										
zier's rods, from 3-16 to 10-16										
inches	do.	596,549	25,814 00	2½	14,913 72	5,162 80	6,453 50	7,744 20	58.77	
nail or spike rods, slit, rolled, or										
hammered.	do.	36,788	929 00	2½	919 70	185 80	232 25	278 70	98.98	
sheet iron, except tagger's	do.	11,565,861	480,276 00	2½	289,146 52	96,055 20	120,069 00	144,082 80	60.24	
hoop iron	do.	406,337	9,252 00	2½	10,158 42	1,850 40	2,313 00	2,775 60	109.79	

C—Continued.

SPECIES OF MERCHANDISE.	IMPORTED.		Rate of duty.	DUTIES.				Equivalent ad valorem duty.	
	Quantity.	Value.		At present rates.	At 20 per cent.	At 25 per cent.	At 30 per cent.		
Iron, band iron, scroll iron, or case- ment rods, slit, rolled, or hammered.....	lbs.	216,255	\$7,671 00	\$0 02½	\$5,406 37	\$1,534 20	\$1,917 75	\$2,301 30	Per cent. 7.07
pig.....	cwt.	550,209	506,291 00	45	247,594 05	101,258 20	126,572 75	151,887 30	48.90
old and scrap.....	do.	116,950	119,740 00	50	58,475 00	23,948 00	29,935 00	35,922 00	48.81
bar, manufactured by rolling..	do.	1,023,772	1,691,748 00	1 25	1,279,715 00	338,349 60	422,937 00	507,524 40	75.64
manufactured otherwise..	do.	363,530	872,157 00	85	309,000 50	174,431 40	218,039 25	261,647 10	35.42
Steel, cast, shear, and German.....	do.	57,910	732,867 00	1 50	86,865 00	146,573 40	183,216 75	219,860 10	11.85
all other.....	do.	6,373	42,808 00	2 50	15,932 50	8,561 60	10,702 00	12,842 40	37.45
Leather, tanned sole or bend leather upper, not otherwise speci- fied.....	lbs.	2,799	979 00	6	167 94	195 80	244 75	293 70	17.15
calf skins, tanned & dressed	do.	337	175 00	8	26 96	35 00	43 75	52 50	15.40
seal skins, tanned & dressed	doz.	4,014	51,511 00	5 00	20,070 00	10,302 20	12,877 75	15,453 30	38.96
sheep skins, tan'd & dressed	do.	2	19 00	5 00	10 00	3 80	4 75	5 70	52.63
skivers.....	do.	1,239	6,979 00	2 00	2,478 00	1,395 80	1,744 75	2,093 70	35.40
goat skins, tan'd & dressed	do.	6,863	37,156 00	2 00	13,726 00	7,431 20	9,289 00	11,146 80	36.94
morocco skins, tanned and dressed.....	do.	283	2,372 00	2 50	707 50	474 40	593 00	711 60	29.82
kid skins or morocco, tan- ned and dressed.....	do.	1,125	10,943 00	2 50	2,812 50	2,188 60	2,735 75	3,282 90	25.70
goat or sheep skins, tanned and not dressed.....	do.	1,187	5,517 00	1 50	1,780 50	1,103 40	1,379 25	1,655 10	32.25
kid and lamb skins.....	do.	3,249	9,631 00	1 00	3,249 00	1,926 20	2,407 75	2,889 30	33.73
fawn, kid, and lamb, known as chamois.....	do.	614	2,159 00	75	467 50	431 80	539 75	647 70	21.65
men's leather gloves.....	do.	227	836 00	1 00	227 00	167 20	209 00	250 80	27.15
women's leather habit gloves	do.	33,914	155,007 00	1 25	42,392 50	31,001 40	38,751 75	46,502 10	27.34
women's extra and demi- length gloves.....	do.	133,430	516,127 00	1 00	133,430 00	103,225 40	129,031 75	154,838 10	25.85
	do.	3,322	18,924 00	1 50	4,983 00	3,784 80	4,731 00	5,677 20	26.33

children's leather habit gloves..... do.	3,167	9,303 00	50	1,583 50	1,860 60	2,325 75	2,790 90	17.02
children's extra and demi length gloves..... do.	8	21 00	75	6 00	4 20	5 25	6 30	28.57
Boots, bootees, and shoes, or leather and other materials—								
men's boots and bootees..... pairs.	6,271	24,936 00	1 25	7,838 75	4,987 20	6,234 00.	7,480 80	31.43
men's shoes and pumps..... do.	2,397	2,392 00	30	719 10	478 40	598 00	717 60	30.06
women's boots and bootees... do.	991	1,139 00	50	495 50	227 80	284 75	341 70	43.50
women's double-soled pumps... do.	1,485	787 00	40	594 00	157 40	196 75	236 10	75.47
women's shoes and slippers... do.	13,932	8,758 00	25	3,483 00	1,751 60	2,189 50	2,627 40	39.76
women's shoes and slippers of prunella..... do.	5,546	3,898 00	25	1,386 50	767 60	959 50	1,151 40	36.12
children's boots, bootees, and shoes..... do.	1,214	409 00	15	182 10	81 80	102 25	122 70	44.52
Paper, bank or bank-note..... pounds.	8,334	2,526 00	17	1,416 78	505 20	631 50	757 80	56.08
folio and 4to post..... do.	24,769	8,048 00	17	4,210 73	1,609 60	2,012 00	2,414 40	52.19
antiquarian and drawing... do.	1,114	468 00	15	167 10	93 60	117 00	140 40	35.70
imperial, royal, and super-royal..... do.	2,707	1,277 00	15	406 00	255 40	319 25	383 10	32.80
medium, demy, and foolscap, pot and pith..... do.	7,198	2,014 00	15	1,079 70	402 80	503 50	604 20	53.60
all other writing paper..... do.	42,124	5,912 00	15	6,318 60	1,182 40	1,478 00	1,773 60	107.33
copperplate, blotting, and copying..... do.	8,432	4,427 00	12½	1,054 00	885 40	1,106 75	1,323 10	23.80
colored, for labels and needles..... do.	804	497 00	12½	100 50	99 40	124 25	149 10	20.23
marble and fancy colored... do.	2,524	2,187 00	12½	315 50	437 40	546 75	656 10	14.42
morocco paper..... do.	1,076	423 00	12½	134 50	84 60	105 75	126 90	31.79
paste board, pressing board, and sand paper..... do.	8,629	4,979 00	12½	1,078 63	995 80	1,244 75	1,493 70	21.66
tissue paper..... do.	28,283	13,031 00	12½	3,535 37	2,606 20	3,257 75	3,909 30	27.13
gold or silver paper..... do.	510	231 00	12½	63 75	56 20	70 25	84 30	22.68
colored copperplate printing and stainer's..... do.	3,108	507 00	10	310 80	101 40	126 75	152 10	61.30
binders' boards; box boards, mill boards, &c..... do.	233	93 00	3	6 99	18 60	23 25	27 90	7.51
sheathing, wrapping, and cart-ridge..... do.	7,842	798 00	3	235 26	159 60	199 50	239 40	29.48
blank and visiting cards..... do.	195	292 00	12	23 40	58 40	73 00	87 60	80.00
playing cards..... do.	709	141 00	25	177 25	28 20	35 25	42 30	257.10
all other paper..... do.	15,310	3,823 00	15	2,296 50	764 60	955 75	1,146 90	60.00

SPECIES OF MERCHANDISE.	IMPORTED.		Rate of duty.	DUTIES.				Equivalent ad valorem duty. <i>Per cent.</i>
	Quantity.	Value.		At present rates.	At 20 per cent.	At 25 per cent.	At 30 per cent.	
Blank books, bound.....pounds.	969	\$769 00	\$0 20	\$193 80	\$159 20	\$199 00	\$238 80	24.34
unbound..... do.	845	719 00	15	126 75	143 80	179 75	215 70	17.62
Books, printed in Latin or Greek—								
bound..... do.	6,576	5,960 00	15	986 40	1,192 00	1,490 00	1,788 00	16.55
unbound..... do.	4,013	3,426 00	13	521 69	685 20	856 50	1,027 80	15.22
printed in Hebrew, Greek, Latin, or English, 40 years before importation.....volumes.	27,402	19,967 00	5	1,370 10	3,993 40	4,991 75	5,990 10	6.86
printed in Hebrew, bound...pounds.	15,415	12,965 00	10	1,541 50	2,593 00	3,241 25	3,889 50	11.88
unbound do.	511	487 00	8	40 88	97 40	121 75	146 10	8.39
printed in other languages than Hebrew, Greek, Latin, or English; bound, or in boards.....volumes.	81,995	59,192 00	5	4,099 75	11,838 40	14,798 00	17,757 60	6.92
printed in other languages than Hebrew, Greek, Latin, or English, in sheets or pamphlets.....pounds.	12,077	8,447 00	15	1,811 55	1,689 40	2,111 75	2,534 10	21.44
printed in English, bound... do.	5,994	7,926 00	30	1,798 20	1,585 20	1,981 50	2,377 80	22.54
unbound do.	50,402	51,831 00	20	10,080 40	10,366 20	12,957 75	15,549 30	19.44
printed in English, printed and published one year be- fore importation, and not republished in the United States, or five years before importation, bound..... do.	24,125	24,407 00	15	3,618 75	4,881 40	6,101 75	7,322 10	14.82
printed in English, printed and published one year be- fore importation, and not republished in the United								

States, or five years before importation, unbound..... do.	30,381	29,785 00	10	3,038 10	5,957 00	7,446 25	8,935 50	10.20
printed reports of legislative committees, &c..... vols.	37	35 00	5	1 85	7 00	8 75	10 50	5.28
polyglots, lexicons, and dictionaries..... lbs.	6,034	4,934 00	5	301 70	986 80	1,233 50	1,480 20	60.94
Salt..... bushels.	8,543,527	898,663 00	8	683,482 16	179,732 60	224,665 75	269,598 90	76.05
Coal..... tons.	85,776	223,919 00	1 75	150,108 00	44,783 80	55,979 75	67,175 70	67.03
Coke or culm..... bushels.	18,267	564 00	5	913 35	112 80	141 00	169 20	161.94
Breadstuffs, wheat..... do.	281	257 00	25	70 25	51 40	64 25	77 10	27.33
barley..... do.	249	158 00	20	49 80	31 60	39 50	47 40	31.51
rye..... do.	43	44 00	15	6 45	8 80	11 00	13 20	14.65
oats..... do.	1,739	593 00	10	173 90	118 60	148 25	177 90	29.32
Indian corn..... do.	13	5 00	10	1 30	1 00	1 25	1 50	26.00
wheat flour..... cwt.	14	30 00	70	9 80	6 00	7 50	9 00	32.66
potatoes..... bushels.	211,327	58,949 00	10	21,132 70	11,789 80	14,737 25	17,684 70	35.84
Fish, dried and pickled—								
dried or smoked..... cwt.	1,297	9,646 00	1 00	1,297 00	1,929 20	2,411 50	2,893 80	13.44
salmon..... barrels.	7,827	78,588 00	2 00	15,654 00	15,717 60	19,647 00	23,576 40	19.91
mackerel..... do.	19,769	187,791 00	1 50	29,653 50	37,558 20	46,947 75	56,337 30	15.79
herrings..... do.	560	3,968 00	1 50	840 00	793 60	992 00	1,190 40	21.17
all other..... do.	2,350	10,172 00	1 00	2,350 00	2,034 40	2,543 00	3,051 60	23.10
Specific articles.....	-	34,914,862 00	-	14,540,737 65	6,982,972 40	8,728,715 50	10,474,458 60	41.64
Ad valorem articles.....	-	60,191,862 00	-	16,278,117 22	12,038,372 40	15,047,965 50	18,057,558 60	27.04
Paying duties.....	-	95,106,724 00	-	30,818,854 87	19,021,344 80	23,776,681 00	28,532,017 20	32.40
Free goods.....	-	22,147,840 00	-	-	3,615,519 60	4,519,399 50	5,423,279 40	-
Total value, &c.....	-	117,254,564 00	-	30,818,854 87	22,636,864 40	28,296,080 50	33,955,296 60	-

TREASURY DEPARTMENT,

REGISTER'S OFFICE, November 29, 1845.

R. H. GILLET, Register.

Statement of Imports, Exports, and consumption of Foreign Merchandise, for the year 1845.

SPECIES OF MERCHANDISE.	MERCHANDISE FREE OF DUTY.					
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Articles imported for the use of the United States.....	-	\$15,279	-	-	-	\$15,279
specially for the use of philosophical societies, colleges, &c:.....	-	4,167	-	-	-	4,167
books, maps, and charts.....	-	30,127	-	-	-	30,127
statuary, busts, casts, &c.....	-	4,333	-	-	-	4,333
paintings, drawings, etchings, and engravings.....	-	2,448	-	-	-	2,448
paintings of American artists residing abroad.....	-	4,161	-	-	-	4,161
Wood, dye, in sticks.....	-	603,408	-	\$349,067	-	254,341
unmanufactured, not specified.....	-	87,315	-	4,062	-	83,253
Specimens of botany, natural history, and mineralogy.....	-	6,364	-	-	-	6,364
Models of inventions and machinery.....	-	1,150	-	-	-	1,150
Anatomical preparations.....	-	1,864	-	-	-	1,864
Burr stones, unwrought.....	-	32,624	-	-	-	32,624
Crude brimstone and sulphur.....	-	108,619	-	7,994	-	100,625
Bark of the cork tree.....	-	8,812	-	-	-	8,812
Clay, unwrought.....	-	14,670	-	-	-	14,670
Animals for breed.....	-	25,637	-	-	-	25,637
Barilla.....	-	22,917	-	-	-	22,917
Nuts and berries used in dyeing.....	-	132,490	-	-	-	132,490
Old pewter.....	-	59	-	-	-	59
Brass, in pigs and bars.....	-	12,037	-	-	-	12,037
old, fit only for remanufacture.....	-	1,665	-	-	-	1,665
Copper, in pigs and bars.....	-	1,095,230	-	6,275	-	1,088,955
plates, suited for sheathing of ships.....	-	738,936	-	27,223	-	711,713

ore.....	-	48,807	-	28,780	-	20,027
old, fit only for remanufacture.....	-	81,264	-	497	-	80,767
Gypsum, or plaster of Paris.....	-	77,990	-	-	-	77,990
Adhesive felt, for sheathing of ships.....	-	1,032	-	-	-	1,032
Epaullets and wings, of gold and silver.....	-	3,845	-	-	-	3,845
Bullion, gold.....	-	66,103	-	-	-	66,103
silver.....	-	41,275	-	-	-	41,275
Specie, gold.....	-	752,747	-	2,210,979	-	-
silver.....	-	3,210,117	-	5,551,070	-	-
Teas.....	19,630,045	5,730,514	2,467,495	920,893	17,162,550	4,809,621
Coffee.....	107,860,911	6,221,271	13,501,972	840,739	94,358,939	5,380,532
All other articles.....	-	2,958,563	-	227,520	-	2,731,043
Exports over imports—	127,490,956	22,147,840	15,969,467	10,175,099	111,521,489	15,771,926
Specie, gold.....	1,458,232	-	-	-	-	-
silver.....	2,340,953	-	-	-	-	3,799,185
	127,490,956	22,147,840	15,969,467	10,175,099	111,521,489	11,972,741

SPECIES OF MERCHANDISE.	FOREIGN MERCHANDISE.						Rate of duty.	Duties.
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.			
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.		
Wool, unmanufactured, not exceeding 7 cts. per pound...lbs.	23,382,097	\$1,553,789	-	-	23,382,097	\$1,553,789	<i>Per cent.</i> 5	\$77,689 45
exceeding 7 cents per pound.....do.	450,943	136,005	- 64,495	\$22,153	-	113,852	30 & 3p. lb.	45,749 04
manufactures of, cloths and cassimeres	-	5,411,850	-	31,812	-	5,380,038	40	2,152,015 20
merino, shawls of wool.....	-	226,317	-	11,326	-	214,991	40	85,996 40
blankets, not above 75 cents each.....	-	304,677	-	472	-	304,205	15	45,630 75
above 75 cents each.....	-	694,237	-	3,880	-	690,357	25	172,589 25
hosiery, gloves, mits, and bindings..	-	741,242	-	2,455	-	738,787	30	221,636 10
worsted stuffs.....	-	1,938,109	-	97,410	-	1,840,699	30	552,209 70
woolen yarn.....	-	19,938	-	-	-	19,938	30	5,981 40
worsted yarn.....	-	168,037	-	5,048	-	162,989	30	48,896 70
coach lace.....	-	59	-	729	-	-	-	-
all other.....	-	553,409	-	4,915	-	548,494	40	219,397 60
Cottons, colored, exceeding 30 cents per square yard.....	-	3,390,145	-	80,088	-	3,310,057	30	993,017 10
not exceeding 30 cts. per sq. yard..sq. yds.	25,027,699	5,182,401	1,008,283	201,687	24,019,416	4,980,714	43.40	2,161,747 44
uncolored, exceeding 20 cents per square yard.....	-	381,791	-	4,104	-	377,687	30	113,306 10
not exceeding 20 cts. per sq. yard..sq. yds.	11,262,418	1,441,660	1,206,546	158,495	10,055,872	1,283,165	47.02	603,352 32
velvets, cords, moleskins, &c., exceeding 35 cents per square yard	-	548,974	-	20,187	-	528,787	30	158,636 10
velvets, cords, moleskins, &c., not exceeding 35 cents per square yard.....sq. yds.	426,884	122,317	5,941	1,484	420,943	120,833	36.57	44,199 01
twist, yarn, or thread, bleached or colored, costing less than 75 cents per pound.....lbs.	103,869	43,995	2,111	1,525	101,758	42,470	44.92	19,079 62
twist, yarn, or thread, unbleached or uncolored, costing less than 60 cents per pound.....lbs.	20,068	10,294	11,779	5,582	8,289	4,712	26.38	1,243 35
all other, exceeding such minimums, and on spools..	-	511,480	-	3,815	-	507,665	30	152,299 50
hosiery, gloves, mits, and bindings.....	-	1,326,631	-	2,455	-	1,324,176	30	397,252 80
all other manufactures of, not specified.....	-	903,594	-	23,131	-	880,463	30	264,138 90

Silks, floss, and other dyed, prepared for manufacture.....	40,893		40,893	25	10,223 25
shirts or drawers, made up wholly, or in part.....	3,782	1,550	2,232	40	892 80
umbrellas, parasols, and sun-shades.....	11,701		11,701	30	3,510 30
bolting cloths.....	29,536	2,143	27,393	20	5,478 60
manufactures of, mixed with metals.....	13,146		13,146	30	3,943 80
caps, turbans, &c., for women.....	728		728	30	218 40
manufactures of, not specified.....	927,755	11,403	916,352	30	274,905 60
silk and worsted goods.....	1,510,310	15,916	1,494,394	30	448,318 20
Camlets, and other manufactures of goats' hair and mohair..	228,838		228,838	20	45,767 60
Lace, thread, and insertings.....	508,979	247	508,732	15	76,309 80
cotton quillings, insertings, bobbinet, &c.....	614,018	4,645	609,373	20	121,874 60
Gold and silver lace, tresses, tassels, knots, stars, &c.....	28,217		28,217	15	4,232 55
leaf.....	5		5	20	1 00
Embroidery in gold or silver, other than clothing.....	212		212	20	42 40
Flax, lins, bleached and unbleached.....	4,298,224	138,913	4,159,311	25	1,039,827 75
hosiery, gloves, mits, and bindings.....	506		506	25	126 50
other manufactures of.....	624,379	20,713	603,666	25	150,916 50
Hemp, sheetings, brown and white.....	106,730	31,251	75,479	25	18,869 75
ticklenburgs, osnaburgs, and burlaps.....	195,471	17,727	177,744	20	35,548 80
other manufactures of.....	205,782	2,670	203,112	20	40,622 40
Clothing, ready made.....	67,232	5,651	61,581	50	30,790 50
articles not specified, worn by men, women, and children.....	1,105,796	59,333	1,046,463	40	418,585 20
Grass cloth.....	18,314	536	17,778	25	4,444 50
Carpeting, not specified.....	31,745		31,745	30	9,523 50
Matting, Chinese, of flags, jute, or grass.....	87,783	1,309	86,474	25	21,618 50
not specified.....	38,407	1,144	37,263	25	9,315 75
Wire, silvered or plated.....	680		680	30	204 00
brass or copper.....	9,508		9,508	25	2,377 00
Iron and steel, fire-arms, not specified.....	144,877	3,347	141,530	30	42,459 00
side-arms.....	1,278	362	916	30	274 80
drawing and cutting-knives.....	9,003	982	8,021	30	2,406 30
hatchets, axes, and adzes.....	5,123		5,123	30	1,536 90
socket chisels.....	9,529		9,529	30	2,858 70
plane irons.....	2,891		2,891	30	867 30
steelyards and scale-beams.....	10,181		10,181	30	3,054 30
vices.....	29,589	97	29,492	30	8,847 60
sickles and reaping-hooks.....	3,794		3,794	30	1,138 20
scythes.....	23,740		23,740	30	7,122 00
spades and shovels.....	14,428		14,428	30	4,328 40
squares.....	3,117		3,117	30	935 10

D—Continued.

SPECIES OF MERCHANDISE.	FOREIGN MERCHANDISE.						Rate of duty.	Duties.
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.			
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.		
Iron and steel chains, the links longer than those used for chain cables.....	-	\$21,999	-	-	-	\$21,999	<i>Percent.</i> 30	\$6,599 70
needles, sewing, knitting, and tambouring.....	-	160,731	-	\$668	-	160,063	20	32,012 60
all other manufactures of.....	-	3,729,465	-	40,936	-	3,688,529	30	1,106,558 70
Saddlery, common, tinned and japanned.....	-	125,750	-	-	-	125,750	20	25,150 00
plated, brass and polished steel.....	-	142,497	-	331	-	142,166	30	42,649 80
Manufactures of brass.....	-	120,083	-	1,080	-	119,003	30	35,700 90
copper.....	-	107,756	-	-	-	107,756	30	32,326 80
tin.....	-	13,131	-	567	-	12,564	30	3,769 20
pewter.....	-	4,889	-	-	-	4,889	30	1,466 70
lead.....	-	787	-	-	-	787	30	236 10
German silver.....	-	15,663	-	-	-	15,663	30	4,698 90
bell metal.....	-	621	-	-	-	621	30	186 30
zinc.....	-	931	-	-	-	931	30	279 30
bronze.....	-	3,626	-	-	-	3,626	30	1,087 80
leather.....	-	109,668	-	1,156	-	108,512	35	37,979 20
Glass, plate, exceeding twenty-two by fourteen inches.....	-	80,263	-	381	-	79,882	30	23,964 60
silvered.....	-	274,281	-	53	-	274,228	37.74	103,493 65
if framed.....	-	15,347	-	112	-	15,235	30	4,570 50
paintings on, porcelain or colored.....	-	5,772	-	-	-	5,772	30	1,731 60
manufactures of, not specified.....	-	75,975	-	-	-	75,975	25	18,993 75
Hats and bonnets, &c., Leghorn, chip, straw, grass, &c.....	-	712,923	-	32,655	-	680,268	35	238,093 80
palm-leaf, rattan, willow, &c.....	-	51,785	-	-	-	51,785	35	18,124 75
hair, whalebone, &c.....	-	318	-	-	-	318	35	111 30
Wood, cabinet ware.....	-	26,056	-	2,277	-	23,779	30	7,133 70
manufactures of.....	-	150,036	-	4,879	-	145,157	30	43,547 10
Wares, china and porcelain.....	-	252,256	-	1,442	-	250,814	30	75,244 20

earthen and stone.....	2,187,259	-	21,259	-	2,166,000	30	649,800 00	
plated and gilt.....	159,227	-	1,745	-	157,482	30	47,244 60	
japanned.....	59,895	-	-	-	59,895	30	17,968 50	
Furs, undressed, on the skin.....	256,586	-	30,881	-	225,705	5	11,285 25	
hats, caps, muffs, and tippets.....	16,646	-	233	-	16,413	35	5,744 55	
hatters', and other furs.....	465,739	-	-	-	465,739	25	116,434 75	
Hair-cloth and hair seating.....	90,643	-	-	-	90,643	25	22,660 75	
Brushes of all kinds.....	67,426	-	17	-	67,409	30	20,222 70	
Paper hangings.....	46,285	-	-	-	46,285	35	16,199 75	
Coach and harness furniture.....	1,737	-	-	-	1,737	30	521 10	
Carriages, and parts of carriages.....	1,588	-	-	-	1,588	30	476 40	
Slates of all kinds.....	121,768	-	1,920	-	119,848	25	29,962 00	
Black lead pencils.....	11,798	-	-	-	11,798	25	2,949 50	
Copper bottoms, cut round, &c.....	3,455	-	-	-	3,455	30	1,036 50	
Square wire, for umbrella stretchers.....	8,068	-	-	-	8,068	12½	1,008 50	
Zinc, in plates or sheets.....	73,909	-	311	-	73,598	10	7,359 80	
Chronometers, ship or box.....	11,835	-	-	-	11,835	20	2,367 00	
Clocks.....	18,971	-	45	-	18,926	25	4,731 50	
Watches, and parts of watches.....	1,106,543	-	8,400	-	1,098,143	7½	82,360 72	
Manufactures of gold and silver, platina, &c.....	39,380	-	287	-	39,093	30	11,727 90	
Jewelry, gold and silver.....	54,662	-	-	-	54,662	20	10,932 40	
imitation of.....	84,877	-	-	-	84,877	25	21,219 25	
Quicksilver.....	54,993	-	-	-	54,993	5	2,749 65	
Buttons, metal.....	19,168	-	1,514	-	17,654	30	5,296 20	
all other buttons, and button moulds.....	90,062	-	-	-	90,062	25	22,515 50	
Teas, pounds imported from other places than their growth or production..... lbs.	182,455	31,274	15,813	6,264	166,642	25,010	20	5,002 00
Coffee, pounds imported from other places than their growth or production..... lbs.	272,458	22,261	28,060	1,736	244,398	20,525	20	4,105 00
Corks.....	90,862	-	-	3,974	-	86,888	30	26,066 40
Quills, prepared.....	3,261	-	-	-	3,261	25	815 25	
Quills, other.....	6,126	-	-	-	6,126	20	1,225 20	
Wood, unmanufactured, mahogany.....	261,292	-	64,993	-	196,299	15	29,444 85	
rose.....	18,912	-	3,045	-	15,867	15	2,380 05	
satın.....	3,240	-	1,709	-	1,531	15	229 65	
cedar.....	15,638	-	12,510	-	3,128	15	469 20	
Merchandise, not enumerated, at 1 per cent.....	212,975	-	1,325	-	211,650	1	2,116 50	
2½ ".....	1,690,460	-	7,648	-	1,682,812	2½	42,070 30	
5 ".....	4,975,003	-	218,123	-	4,756,880	5	237,844 00	
7 ".....	32,576	-	225	-	32,351	7	2,264 57	
7½ ".....	29,685	-	-	-	29,685	7½	2,226 37½	
10 ".....	170,641	-	15,743	-	154,898	10	15,489 80	

SPECIES OF MERCHANDISE,	FOREIGN MERCHANDISE.						Rate of duty.	Duties.
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.			
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.		
Merchandise, not enumerated, at 12½ per cent.	-	\$253	-	-	-	\$253	<i>Per cent.</i> 12½	\$31 62½
15 "	-	292,873	-	\$49,421	-	243,452	15	36,517 80
20 "	-	2,290,897	-	413,204	-	1,877,693	20	375,538 60
25 "	-	1,103,334	-	80,607	-	1,022,727	25	255,681 75
30 "	-	1,061,291	-	50,452	-	1,010,839	30	303,251 70
35 "	-	46,701	-	20,472	-	26,229	35	9,180 15
Deduct excess of exportation over importation—coach lace, . . .	-	60,191,862	-	2,107,292	-	58,085,240	av. 27.07	15,722,818 46
						670	35	234 50
		60,191,862		2,107,292		58,084,570	-	15,722,583 96

D—Continued.

SPECIES OF MERCHANDISE.	FOREIGN MERCHANDISE.						Rate of duty.	Duties.	Equivalent ad va- forem duty.
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.				
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
Silks, sewing silk, twist, or twist of silk and mohair.....lbs.	82,196	\$431,632	401	\$1,268	81,795	\$430,364	\$2 00	\$163,590 00	38.01
Silks, pongees and plain silk, (white,) for printing, &c.....lbs.	130,858	469,499	3,407	21,813	127,451	447,686	1 50	191,176 50	42.70
Silks, manufactures of silk, not speci- fied.....lbs.	763,463	7,791,285	27,058	208,095	736,405	7,583,190	2 50	1,841,012 50	24.27
Silks, raw silk, comprehending silk in the gum.....lbs.	62,697	208,454	1,534	4,362	61,163	204,092	50	30,581 50	14.98
Silk and satin boots and shoes, &c.: shoes or slippers, for men and wo- men.....pairs.	2,509	2,016	-	-	2,509	2,016	30	752 70	37.33
laced boots, or bootees, for men and women.....pairs.	206	379	-	-	206	379	75	154 50	40.76
shoes or slippers, for children...do. laced boots, or bootees, for chil- dren.....pairs.	6	4	-	-	6	4	15	90	22.50
hats, for men.....No. of satin bonnets, for women....do.	1,326 4,103 1,781	672 8,413 9,426	- 132 -	- 237 -	1,326 3,971 1,781	672 8,176 9,426	25 1 00 2 00	331 50 3,971 00 3,562 00	49.33 48.56 37.78
Flannels.....sq. yds.	205,130	76,055	6,965	3,747	198,165	72,308	14	27,743 10	38.36
Baizes and bockings.....do.	278,456	100,332	-	-	278,456	100,332	14	38,983 84	38.85
Carpeting, Wilton.....do.	27,676	75,870	97	291	27,579	75,579	65	17,926 35	23.71
Saxony.....do.	4,822	10,919	-	-	4,822	10,919	65	3,134 30	28.70
treble ingrained.....do.	82	73	-	-	82	73	65	53 30	73.00
Brussels.....do.	226,399	308,664	146	138	226,253	308,526	55	124,439 15	40.33
Turkey.....do.	771	1,510	95	200	676	1,310	55	371 80	28.37
Venetian.....do.	29,473	20,776	-	-	29,473	20,776	30	8,841 90	42.56
all other ingrain.....do.	17,223	14,102	-	-	17,223	14,102	30	5,166 90	36.63
Sail duck.....do.	744,211	272,031	74,803	29,485	669,408	242,546	7	46,858 56	19.31

D—Continued.

SPECIES OF MERCHANDISE.	FOREIGN MERCHANDISE.						Rate of duty.	Duties.	Equivalent ad valorem duty.
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.				
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
Cotton bagging.....sq. yds.	1,551,044	\$117,331	132,489	\$14,551	1,418,555	\$102,780	\$0 04	\$56,742 20	55.20
of all other materials than hemp or flax.....sq. yds.	228,448	11,194	42,002	3,622	186,446	7,572	5	9,322 30	122.79
Floor cloth, patent, printed or painted do.	7,804	5,714	150	80	7,654	5,634	35	2,678 90	47.54
Oil cloth, furniture, on Canton flannel do.	6,903	2,359	-	-	6,903	2,359	16	1,104 48	46.82
not specified.... do.	53,743	9,874	-	-	53,743	9,874	10	5,374 30	54.42
of linen, and silk, for covers, &c. sq. yds.	47,671	14,917	27	158	47,644	14,759	12½	5,955 50	40.35
Wines, in casks, bottles and other vessels—									
Madeira.....galls.	101,176	145,237	2,258	3,730	98,918	141,507	7½	7,418 85	5.24
sherry..... do.	23,616	38,289	4,869	6,383	18,747	31,906	60	11,248 20	35.25
Canary..... do.	1,778	672	-	-	1,778	672	60	1,066 80	158.75
champagne.....do.	101,464	303,399	2,042	6,107	99,422	297,292	40	39,768 80	13.38
port, in bottles..... do.	2,384	3,133	87	121	2,297	3,012	15	344 55	11.43
Burgundy, in bottles..... do.	218	791	-	-	218	791	35	76 30	9.64
claret, in bottles..... do.	48,658	40,864	8,948	10,183	39,740	30,631	35	13,909 00	45.33
port, in casks..... do.	260,593	162,358	2,522	2,325	258,071	160,033	6	15,484 26	9.67
Burgundy, in casks..... do.	325	366	-	-	325	366	15	48 75	13.32
Teneriffe, in casks or bottles do.	5,840	6,426	1,488	760	4,358	5,666	20	871 60	15.38
claret, in casks..... do.	1,051,862	249,633	2,232	790	1,049,630	248,843	6	62,977 80	25.30
of Sicily, in casks or bottles, Mar- sala or Sicily Madeira.... galls.	62,873	31,669	5,705	3,009	57,168	28,660	25	14,292 00	49.87
of Sicily, in casks or bottles, other wines of Sicily.....galls.	47,717	14,364	233	109	47,484	14,255	15	7,122 60	49.96
red wines, not enumerated, in casks, of France.....galls.	380,946	73,558	7,130	2,434	373,816	71,124	6	22,428 96	31.53
red wines, not enumerated, in casks, of Austria.....galls.	343	30	-	-	343	30	6	20 58	68.60

red wines, not enumerated, in casks, of Sardinia.....galls.	692	90	-	-	692	90	6	41 52	46.13
red wines, not enumerated, in casks, of Portugal and posses- sions.....	113,607	69,532	4,502	2,046	109,105	67,486	6	6,546 30	9.70
white and red, not enumerated, in casks, of France.....galls.	455,927	128,986	12,690	5,205	443,237	123,781	7½	33,242 77	26.85
white and red, not enumerated, in casks, of Austria.....galls.	17	4	-	-	17	4	7½	1 27	31.75
white and red, not enumerated, in casks, of Portugal and posses- sions.....galls.	135,791	82,193	1,332	528	134,459	81,665	7½	10,084 42	12.34
white and red, not enumerated, in bottles, of France.....galls.	31,586	14,630	773	1,326	30,813	13,304	20	6,162 60	46.32
white and red, not enumerated, in bottles, of Austria.....galls.	49	10	-	-	49	10	15	7 35	73.50
white and red, not enumerated, in bottles, of Portugal and posses- sions.....galls.	1,005	1,806	-	-	1,005	1,806	15	150 75	8.34
white and red, not enumerated, in casks, of Spain.....galls.	300,609	73,535	20,288	9,140	280,321	64,395	12½	35,040 12	54.41
white and red, not enumerated, in casks, of Germany.....galls.	23,746	7,782	-	-	23,746	7,782	12½	2,968 25	38.14
white and red, not enumerated, in casks, of the Mediterranean. galls.	51,484	12,900	2,082	570	49,402	12,330	12½	6,175 25	50.08
white and red, not enumerated, in bottles, of Spain.....galls.	53	50	3,583	1,318	-	-	20	-	-
white and red, not enumerated, in bottles, of Germany.....galls.	3,931	7,453	72	400	3,859	7,053	20	771 80	10.94
white and red, not enumerated, in bottles, of the Mediterranean. galls.	504	423	-	-	504	423	20	100 80	23.83
other, not enumeratad, in bottles. galls.	2	3	215	413	-	-	65	-	-
other, not enumerated, in casks. galls.	-	-	615	897	-	-	-	-	-
Foreign distilled spirits, from grain....do.	606,311	262,543	3,156	2,943	603,155	259,600	61.78	372,629 16	143.52
brandy...do.	1,081,314	819,540	23,403	30,664	1,057,911	788,876	1 00	1,057,911 00	134.10
other mate- rials...galls.	270,484	78,957	94,264	62,058	176,220	16,899	61.78	108,868 72	644.23
cordials..do.	20,727	30,080	227	292	20,500	29,788	60	12,300 00	41.29

SPECIES OF MERCHANDISE.	FOREIGN MERCHANDISE.						Rate of duty.	Duties.	Equivalent ad valorem duty.
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.				
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
Beer, ale, and porter, in bottles.....galls.	100,256	\$93,214	4,361	\$3,758	95,895	\$89,456	20	\$19,179 00	21.43
in casks.....do.	7,810	3,384	8,849	3,311	-	73	15	-	-
Vinegar.....do.	38,287	6,252	3,204	924	35,083	5,328	8	2,806 64	52.67
Molasses.....do.	201,311,364	3,154,782	3,276,436	82,761	198,034,928	3,072,021	mills 4½	891,157 18	29
Spirits of turpentine.....do.	33	27	-	-	33	27	10	3 30	12.22
Oil, whale and other fish.....do.	259	231	11,332	800	-	-	15	-	-
spermaceti.....do.	-	-	155	146	-	-	25	-	-
olive, in casks.....do.	82,655	48,579	4,160	3,887	78,495	44,692	20	15,699 00	35.10
castor.....do.	9	18	151	114	-	-	40	-	-
linseed.....do.	227,114	105,574	28,124	19,494	198,990	86,080	25	49,747 50	57.79
of almonds.....lbs.	893	456	-	-	893	456	9	80 37	17.62
of cloves.....do.	2,372	3,074	200	600	2,172	2,474	30	651 60	26.33
Cocoa.....do.	1,655,094	92,389	1,888,781	152,630	-	-	1	-	-
Chocolate.....do.	5,027	1,627	-	-	5,027	1,627	4	201 08	12.35
Sugar, brown.....do.	111,957,404	4,556,392	11,199,089	541,103	100,758,315	4,015,289	2½	2,518,957 88	62.73
white.....do.	1,662,574	91,172	759,639	56,753	902,935	34,419	4	36,117 40	104.93
loaf, and other refined.....do.	2,044,862	132,991	1,840,909	186,396	203,953	-	6	12,237 18	-
candy.....do.	1,704	162	-	-	1,704	162	6	102 24	63.11
sirup of, and cane.....do.	112	3	-	-	112	3	2½	2 80	93.33
Teas.....do.	-	-	60	30	-	-	-	-	-
Fruits, almonds.....do.	1,757,349	152,869	61,388	8,102	1,695,961	144,767	3	50,878 83	35.14
currants.....do.	1,237,882	59,838	17,342	1,708	1,220,540	58,130	3	36,616 20	62.99
prunes.....do.	468,693	43,695	34,615	5,168	434,078	38,527	3	13,022 34	33.80
figs.....do.	1,409,663	110,916	58,562	5,363	1,351,101	105,553	2	27,022 02	25.60
dates.....do.	89,271	1,114	444	31	88,827	1,083	1	888 27	82.02
raisins, in jars, &c.....do.	7,573,897	521,971	101,385	10,369	7,472,512	511,602	3	224,175 36	43.81
all other.....do.	3,165,323	184,623	136,251	10,240	3,029,072	174,383	2	60,581 44	35.31
Nuts, not specified, except those used in dyeing.....do.	2,179,435	68,733	52,968	3,555	2,126,467	65,178	1	21,264 67	32.62

Spices, mace.....do.	14,997	12,719	444	582	14,553	12,137	50	7,276	50	59.95
nutmegs.....do.	250,253	176,221	1,509	1,251	248,744	174,970	30	74,623	20	42.64
cinnamon.....do.	3,440	2,932	6,107	6,904	-	-	25	-	-	-
cloves.....do.	155,252	24,429	57,265	11,874	97,987	12,555	8	7,838	96	62.43
pepper, black.....do.	1,012,986	37,875	1,015,384	89,329	-	-	5	-	-	-
Cayenne, &c.....do.	17,861	1,699	29,462	2,196	-	-	10	-	-	-
pimento.....do.	2,832,750	164,690	1,112,065	93,314	1,720,685	71,376	5	86,034	25	120.53
cassia.....do.	942,231	86,056	165,735	22,625	776,496	63,431	5	38,824	80	61.20
ginger, ground.....do.	6,495	968	2,612	263	3,883	705	4	155	32	22.03
in root.....do.	677,885	25,466	-	-	677,885	25,466	2	13,557	70	53.23
Camphor, crude.....do.	705,632	143,536	-	-	705,632	143,536	5	35,281	60	24.58
refined.....do.	10	6	1,343	851	-	-	20	-	-	-
Candles, wax and spermaceti.....do.	529	260	-	-	529	260	8	42	32	16.28
tallow.....do.	6	2	-	-	6	2	4	24	12	-
Cheese.....do.	65,109	8,841	9,713	1,658	55,996	7,183	9	4,985	64	69.40
Soap, hard.....do.	8,189	785	5,815	420	2,374	365	4	94	96	26.01
soft.....bbls.	6	46	-	-	6	46	50	3	00	6.52
Tallow.....lbs.	168,681	9,505	114,891	8,089	53,790	1,416	1	537	90	37.98
Starch.....do.	24,179	1,295	9,234	518	14,945	777	2	298	90	38.59
Barley, pearl.....do.	48,334	1,729	1,178	140	47,156	1,589	2	943	12	59.35
Butter.....do.	3,278	281	480	60	2,798	221	1	139	90	63.30
Beef and pork.....do.	27,866	1,088	35,468	1,799	-	-	2	-	-	-
Lard.....do.	-	-	2,835	208	-	-	2	-	-	-
Hams and bacon.....do.	30,968	3,540	260	20	30,708	3,520	3	921	24	26.17
Bristles.....do.	343,218	172,076	58	129	343,160	171,947	1	3,431	60	1.99
Saltpetre, refined.....do.	20,734	1,336	44,644	2,622	-	-	2	-	-	-
partly refined.....do.	1,901,960	79,549	81,920	4,463	1,820,040	75,086	0 $\frac{1}{2}$	4,550	10	6.05
Indigo.....do.	1,131,256	862,700	88,263	94,686	1,042,993	768,014	5	52,140	65	6.78
Wood, or pastel.....do.	108,166	3,194	-	-	108,166	3,194	1	1,081	66	33.86
Ivory or bone, black.....do.	12,861	1,243	-	-	12,861	1,243	0 $\frac{1}{2}$	96	46	7.76
Alum.....do.	61	8	-	-	61	8	1 $\frac{1}{2}$	91	11	11.37
Opium.....do.	14,432	37,638	7,017	18,922	7,415	18,716	75	5,561	25	29.71
Glue.....do.	8,264	1,275	1,631	179	6,633	1,096	5	331	65	30.25
Gunpowder.....do.	8,081	3,284	20,600	824	-	2,460	8	-	-	-
Copperas.....do.	135	12	145	3	-	9	2	-	-	-
Vitriol, oil of.....do.	8,770	801	-	-	8,770	801	1	87	70	10.94
Quinine.....ounces.	23,079	50,048	2,086	5,265	20,993	44,783	40	8,397	20	18.75
Bleaching powder.....lbs.	1,882,473	73,174	5,040	289	1,877,433	72,885	1	18,774	33	25.75
Sulphate of barytes.....do.	1,327,375	10,020	-	-	1,327,375	10,020	0 $\frac{1}{2}$	6,636	87	66.23
Tobacco, manufactured, snuff.....do.	477	167	-	-	477	167	12	57	24	34.27
cigars.....M.	-	-	119	990	-	-	-	-	-	-
cigars.....lbs.	815,172	1,160,644	50,693	73,756	764,479	1,086,888	40	305,791	60	28.13

SPECIES OF MERCHANDISE.	FOREIGN MERCHANDISE.						Rate of duty.	Duties.	Equivalent ad valorem duty.
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.				
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
Tobacco, manufactured, other than snuff or cigars. lbs.	7,236	\$1,131	14,474	\$2,063	-	-	\$0 10	-	
Cotton, unmanufactured. do.	13,239,935	646,966	13,564,973	792,535	-	-	3	-	
Thibet, Angora, and other goats' hair. do.	63,254	18,443	6,727	2,018	56,527	\$16,425	1	\$565 27	
Paints, ochre, dry. do.	2,119,639	22,023	6,043	188	2,113,596	21,835	1	21,135 96	
in oil. do.	1,890	145	-	-	1,890	145	1½	28 35	
white and red lead. do.	231,171	14,744	14,272	885	216,899	13,859	4	8,675 96	
whiting; and Paris white. . . . do.	26,584	305	-	-	26,584	305	1	265 84	
litharge. do.	1,703	98	-	-	1,703	98	4	63 12	
putty. do.	232	34	-	-	232	34	1½	3 48	
sugar of lead. do.	16,158	1,009	6,859	750	9,299	259	4	371 96	
Cordage, tarred, and cables. . . . do.	1,114,839	67,209	646,653	47,815	468,186	19,394	5	23,409 30	
untarred. do.	415,915	22,381	401,015	30,884	14,900	-	4½	670 50	
untarred yarn. do.	48	10	-	-	48	10	6	2 88	
Twine and packthread. do.	588,763	115,768	47,934	6,697	540,829	109,071	6	32,449 74	
Seines. do.	10,579	5,298	-	-	10,579	5,298	7	740 53	
Hemp, unmanufactured. cwt.	28,155	145,209	594	4,837	27,561	140,372	2 00	55,122 00	
Manilla sun, and other hems of India, &c. do.	70,708	238,179	181	1,446	70,527	236,733	1 25	88,158 75	
Jute, Sisal grass, coir; &c., used as hemp for cordage. do.	24,339	106,717	-	-	24,339	106,717	1 25	30,423 75	
Cordilla or tow, of hemp or flax. . do.	8,433	46,602	-	-	8,433	46,602	1 00	8,433 00	
Flax, unmanufactured. do.	8,879	90,509	1,070	6,544	7,809	83,965	1 00	7,809 00	
Rags of all kinds. lbs:	10,903,101	421,080	84,300	4,945	10,818,801	416,135	0½	27,047 00	
Shoddy, or waste. do.	780	8	-	-	780	8	0½	1 95	
Hat bodies, or felts, made in whole or in part of wool. No.	216	249	-	-	216	249	18	38 88	
Glass, watch crystals. gross	1,165	4,588	-	-	1,165	4,588	2 00	2,330 00	

glasses or pebbles for spectacles.....	do.	1,793	8,089	14	178	1,779	7,911	2 00	3,558 00	44.97
Cut glass, cut $\frac{1}{4}$ the height or length thereof.....	lbs.	1,360	471	-	-	1,360	471	25	340 00	74.31
Cut glass, cut above $\frac{1}{4}$ and not above $\frac{1}{2}$	do.	865	478	-	-	865	478	35	302 75	63.33
Cut glass, cut $\frac{1}{2}$, and exceeding.....	do.	5,577	4,210	-	-	5,577	4,210	45	2,509 65	59.61
cut chandeliers, candlesticks, &c.....	do.	41,701	20,968	2,789	1,871	38,912	19,097	45	17,510 40	91.69
Plain glass, moulded or pressed, weighing over 8 ounces.....	do.	12,882	2,080	-	-	12,882	2,080	10	1,288 20	61.93
Plain glass, moulded or pressed, weighing 8 ounces, or under, except tumblers.....	do.	4,248	1,888	723	257	3,525	1,631	12	423 00	25.92
Plain glass, moulded or pressed, over 8 ounces, when stoppered, &c.....	do.	2,035	663	-	-	2,035	663	14	284 90	42.97
Plain glass, moulded or pressed, weighing 8 ounces, or under, stoppered, &c.....	do.	967	497	-	-	967	497	16	154 72	31.13
Plain glass, moulded or pressed, tumblers.....	do.	5,233	380	-	-	5,233	380	10	523 30	137.71
Plain glass, moulded or pressed, tumblers, stoppered, &c.....	do.	1,001	410	-	-	1,001	410	14	140 14	34.18
Cylinder window glass, not above 8 by 10 inches.....	sq. feet.	9,286	870	700	37	8,586	833	2	171 72	20.61
Cylinder window glass, not above 10 by 12 inches.....	do.	37,722	2,787	900	40	36,822	2,747	2 $\frac{1}{2}$	920 55	33.51
Cylinder window glass, not above 14 by 10 inches.....	do.	6,943	598	1,900	65	5,043	533	3 $\frac{1}{2}$	176 50	33.11
Cylinder window glass, not above 16 by 11 inches.....	do.	13,728	1,328	2,900	121	10,828	1,207	4	433 12	35.88
Cylinder window glass, not above 18 by 12 inches.....	do.	10,225	1,161	2,800	156	7,425	1,005	5	371 25	36.94
Cylinder window glass, above 18 by 12 inches.....	do.	87,957	7,935	9,100	905	78,857	7,030	6	4,731 42	67.29
Crown window glass, not above 10 by 12 inches.....	do.	453	128	-	-	453	128	5	22 65	17.69
Crown window glass, not above 10 by 14 inches.....	do.	69,194	7,738	-	-	69,194	7,738	6	4,151 64	53.65
Crown window glass, not above 16 by 11 inches.....	do.	1,017	233	-	-	1,017	233	7	71 19	30.55

SPECIES OF MERCHANDISE.	FOREIGN MERCHANDISE.						Rate of duty.	Duties.	Equivalent ad valorem duty.
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.				
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
Crown window glass, not above 18 by 12 inches.....sq. feet.	1,227	\$534	-	-	1,227	\$534	\$0 08	\$98 16	18.38
Crown window glass, above 18 by 12 inches..... do.	33,824	4,578	-	-	33,824	4,578	10	3,382 40	73.88
Polished plate glass, not silvered, not above 12 by 8 inches..... do.	8,590	1,423	-	-	8,590	1,423	5	429 50	30 18
Polished plate glass, not silvered, not above 14 by 10 inches..... do.	2,340	648	-	-	2,340	648	7	163 80	25.30
Polished plate glass, not silvered, not above 16 by 11 inches..... do.	9,253	1,875	-	-	9,253	1,875	8	740 24	39.47
Polished plate glass, not silvered, not above 18 by 12 inches..... do.	17,938	5,184	-	-	17,938	5,184	10	1,793 80	34.60
Polished plate glass, not silvered, not above 22 by 14 inches..... do.	31,240	12,162	5,000	\$515	26,240	11,647	12	3,148 80	27.03
Apothecaries' vials and bottles, not exceeding the capacity of 6 oz. each..... gross.	187	635	-	-	187	635	1 75	327 25	51.53
Apothecaries' vials and bottles exceeding 6 and not exceeding 16 ounces each..... do.	150	584	-	-	150	584	2 75	412 50	70.63
Perfumery vials and bottles, not exceeding the capacity of 4 oz. each..... do.	49	232	-	-	49	232	2 50	122 50	52.80
Perfumery vials and bottles, exceeding 4 and not exceeding 16 ounces each..... do.	16	111	-	-	16	111	3 00	48 00	43.24
Black and green bottles, exceeding 8 ounces and not above one quart each..... do.	9,873	43,925	241	1,228	9,632	42,697	3 00	28,896 00	67.67

Black and green bottles, exceeding the capacity of 1 quart each.	do.	142	910	-	-	142	910	4 00	568 00	62.41
Demijohns and carboys, exceeding half gallon and not above 3 gallons each.	No.	6,568	1,686	120	60	6,448	1,626	30	1,934 40	118.96
Demijohns and carboys, exceeding the capacity of 3 gallons each.	do.	11,503	3,722	10,990	4,748	513	-	50	256 50	
Copper, rod and bolts.	pounds.	536	117	-	-	536	117	4	21 44	18.32
nails and spikes.	do.	1,252	3,361	-	-	1,252	3,361	4	50 08	1.49
Patent sheathing metal.	do.	33,561	5,874	1,140	228	32,421	5,646	2	648 42	11.48
Lead, shot.	do.	1,341	59	-	-	1,341	59	4	53 64	90.91
old and scrap.	do.	15,378	302	-	-	15,378	302	1½	230 67	76.38
in sheets, and forms not specified.	do.	4,231	156	4,220	192	11	-	4	44	
Brass battery, or hammered kettles.	do.	12,422	3,179	-	-	12,422	3,179	12	1,490 64	46.88
screws.	do.	405	205	-	-	405	205	30	121 50	59.26
Pins, solid-headed, in packs of 5,000 each.	packs.	45,594	25,828	2,314	1,206	43,280	24,622	40	17,312 00	70.31
Pins, pound.	pounds.	48,645	19,250	2,636	2,000	46,009	17,250	20	9,201 80	53.34
Fire-arms, muskets.	No.	7,018	15,997	7,615	20,631	-	-	1 50	-	
rifles.	do.	16	188	4	106	12	82	2 50	30 00	36.58
Cap or bonnet wire, covered with silk.	pounds.	8,883	5,087	-	-	8,883	5,087	12	1,065 96	20.93
Cap or bonnet wire, covered with other materials.	do.	13,562	5,882	-	-	13,562	5,882	8	1,084 96	18.42
Iron and steel wire, not above No. 14.	do.	61,575	5,013	-	-	61,575	5,013	5	3,078 75	61.41
Iron and steel wire, above 14 and not above No. 25.	do.	26,496	9,040	-	-	26,496	9,040	8	2,119 68	23.44
Iron and steel wire, above No. 25.	do.	1,726	639	-	-	1,726	639	11	189 86	29.71
Tacks, brads, and sprigs, not above 16 ounces per thousand.	M.	2,453	323	-	-	2,453	323	5	122 65	37.97
Tacks, brads, and sprigs, above 16 ounces per thousand.	pounds.	13,336	1,355	-	-	13,336	1,355	5	666 80	49.20
Manufactures of iron—										
wood-screws.	do.	86,668	17,133	-	-	86,668	17,133	12	10,400 16	60.70
cut-nails.	do.	143	11	-	-	143	11	3	4 29	39.00
wrought-nails.	do.	921,269	63,445	11,467	1,042	909,802	62,403	4	36,392 08	58.31
spikes, cut or wrought.	do.	16,430	526	400	240	16,030	286	3	480 90	168.14
chain cables, and parts.	do.	1,992,849	57,193	1,132	97	1,991,717	57,096	2½	49,792 92	87 20
chains, and other cables.	do.	264,270	10,718	1,631	319	262,639	10,399	4	10,505 56	101.02

SPECIES OF MERCHANDISE.	FOREIGN MERCHANDISE.						Rate of duty.	Duties.	Equivalent ad valorem duty.
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.				
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
Manufactures of iron—									
wrought iron, for ships, locomotives, & steam-engines. pounds.	123,201	\$5,613	112	\$20	123,089	\$5,593	\$0 04	\$4,923 56	88.03
malleable irons, or castings. do.	3,779	327	-	-	3,779	327	4	151 16	46.22
mill-saws, cross-cut, and pit-saws. No.	2,672	6,996	18	18	2,654	6,978	1 00	2,654 00	38.03
steam, gas, or water tubes, or pipes. pounds.	2,385	408	-	-	2,385	408	5	119 25	29.20
anchors, or parts. do.	58,361	2,371	1,132	97	57,229	2,274	2½	1,430 72	62.91
anvils. do.	1,035,319	57,397	-	-	1,035,319	57,397	2½	25,882 97	45.09
blacksmiths' hammers and sledges. do.	117,262	5,637	1,067	102	116,195	5,535	2½	2,904 87	52.46
castings, vessels of. do.	630,518	18,236	-	-	630,518	18,236	1½	9,457 77	51.31
castings; all other. do.	148,336	4,792	7,955	375	140,381	4,417	1	1,403 81	31.78
glazed or tinned hollow ware, &c. do.	458,019	33,917	-	-	458,019	33,917	2½	11,450 47	33.76
sad-irons, hatters and tailors' irons. do.	17,983	512	3,311	93	14,672	419	2½	366 80	87.54
cast-iron butts or hinges. do.	1,324,942	80,507	-	-	1,324,942	80,507	2½	33,123 55	41.14
axletrees, or parts thereof. do.	20,437	1,992	-	-	20,437	1,992	4	817 48	41.03
round or square iron, as braziers' rods, from 3-16 to 10-16 inches. do.	596,549	25,814	24,373	317	572,176	25,497	2½	14,304 40	56.10
nail or spike rods, slit, rolled, or hammered. do.	36,788	929	-	-	36,788	929	2½	919 70	98.99
sheet-iron, except tagger's. do.	11,565,861	480,276	2,791	150	11,563,070	480,126	2½	289,076 75	60.20
hoop-iron. do.	406,337	9,252	51,141	1,596	355,196	7,656	2½	8,879 90	115.98

VOL. V.—5.

and iron, scroll iron, or case- ment rods, slit, rolled, or hammered.....	do.	216,255	7,671	-	-	216,255	7,671	2½	5,406 37½	70.47
iron, pig.....	cwt.	550,209	506,291	1,867	2,054	548,342	504,237	45	246,753 90	48.93
old and scrap.....	do.	116,950	119,740	-	-	116,950	119,740	50	58,475 00	48.83
bar, manufactured by rolling otherwise.....	do.	1,023,772	1,691,748	2,992	8,678	1,020,780	1,683,070	1 25	1,275,975 00	75.22
Steel, cast, shear, and German....	do.	363,530	872,157	2,622	9,639	360,908	862,518	85	306,771 80	35.56
all other.....	do.	57,910	732,867	2,063	13,912	55,847	718,955	1 50	83,770 50	11.65
Leather, tanned sole, or bend leather	do.	6,373	42,808	763	6,140	5,610	36,668	2 50	14,025 00	38.24
Leather, upper leather, not other- wise specified.....	lbs.	2,799	979	458,470	31,057	-	-	6	-	-
Leather, calf-skins, tanned and dressed.....	do.	337	175	-	-	337	175	8	26 96	14.80
Leather, seal-skins, tanned and dressed.....	doz.	4,014	51,511	54	770	3,960	50,741	5 00	19,800 00	39.02
Leather, sheep-skins, tanned and dressed.....	do.	2	19	450	4,896	-	-	5 00	-	-
Leather, sheep-skins, tanned and dressed.....	do.	1,239	6,979	40	480	1,199	6,499	2 00	2,398 00	36.89
Leather, skivers.....	do.	6,863	37,156	-	-	6,863	37,156	2 00	13,726 00	36.94
Leather, goats'-skins, tanned and dressed.....	do.	283	2,372	-	-	283	2,372	2 50	707 50	29.82
Leather, morocco skins, tanned and dressed.....	do.	1,125	10,943	-	-	1,125	10,943	2 50	2,812 50	25.70
Leather, kid-skins, and morocco, tanned and dressed.....	do.	1,187	5,517	-	-	1,187	5,517	1 50	1,780 50	32.27
Leather, goat or sheep-skins, tanned and not dressed.....	do.	3,249	9,631	-	-	3,249	9,631	1 00	3,249 00	33.63
Leather, kid and lamb-skins, tanned and not dressed.....	do.	614	2,159	-	-	614	2,159	75	460 50	21.32
Leather, fawn, kid, and lamb, known as chamois.....	do.	227	836	-	-	227	836	1 00	227 00	27.15
Leather gloves— men's leather gloves.....	do.	33,914	155,007	120	1,020	33,794	153,987	1 25	42,242 50	27.43
women's leather habit gloves.....	do.	133,430	516,127	12	32	133,418	516,095	1 00	133,418 00	25.83
women's extra and demi- length gloves.....	do.	3,322	18,924	-	-	3,322	18,924	1 50	4,983 00	26.33
children's leather habit gloves.....	do.	3,167	9,303	-	-	3,167	9,303	50	1,583 50	17.02
children's extra and demi- length gloves.....	do.	8	21	-	-	8	21	75	6 00	28.57
Boots, bootées, and shoes, of leather and other materials— men's boots and bootées... pairs.	pairs.	6,271	24,936	1 52	661	6,119	24,275	1 25	7,648 75	31.50

D—Continued.

SPECIES OF MERCHANDISE.	FOREIGN MERCHANDISE.						Rate of duty.	Duties.	Equivalent ad valorem duty.
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.				
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
Boots, bootees, and shoes, of leather and other materials—									
men's shoes and pumps . . . pairs.	2,397	\$2,392	300	\$191	2,097	\$2,201	30	\$629 10	28.53
women's boots and bootees . . . do.	991	1,139	-	-	991	1,139	50	495 50	43.50
women's double-soled pumps . . . do.	1,485	787	-	-	1,485	787	40	594 00	75.47
women's shoes and slippers . . . do.	13,932	8,758	-	-	13,932	8,758	25	3,483 00	39.77
women's shoes and slippers of prunella do.	5,546	3,838	-	-	5,546	3,838	25	1,386 50	36.12
children's boots, bootees, and shoes do.	1,214	409	-	-	1,214	409	15	182 10	44.52
Paper, bank, or bank-note lbs.	8,334	2,526	-	-	8,334	2,526	17	1,416 78	56.08
folio and quarto post do.	24,769	8,048	-	-	24,769	8,048	17	4,210 73	52.32
antiquarian and drawing . . . do.	1,114	468	-	-	1,114	468	15	167 10	35.70
imperial, royal, and super-royal do.	2,707	1,277	-	-	2,707	1,277	15	406 05	31.78
medium, demy, and fools-cap, pot and pith do.	7,198	2,014	-	-	7,198	2,014	15	1,079 70	53.69
all other writing paper do.	42,124	5,912	48,489	6,053	-	-	15	-	-
copperplate, blotting, and copying do.	8,432	4,427	-	-	8,432	4,427	12	1,054 00	23.80
colored, for labels, and needles do.	804	497	-	-	804	497	12	100 50	20.22
marble and fancy-colored . . . do.	2,524	2,187	-	-	2,524	2,187	12	315 50	14.42
morocco paper do.	1,076	423	-	-	1,076	423	12	134 50	31.79
pasteboard, pressing-board, and sand-paper do.	8,629	4,979	-	-	8,629	4,979	12	1,078 62	21.66
tissue paper do.	28,283	13,031	-	-	28,283	13,031	12	3,535 37	27.13
gold and silver paper do.	510	281	-	-	510	281	12	63 75	22.69

colored, copperplate, printing, and stainers'.....	do.	3,108	507	-	-	3,108	507	10	310 80	61.30
binders' boards, box boards, mill boards, &c.....	do.	233	93	-	-	233	93	3	6 99	7.51
sheathing, wrapping, and cartridge.....	do.	7,842	798	-	-	7,842	798	3	235 26	29.48
blank and visiting cards ...	do.	195	292	-	-	195	292	12	23 40	8.01
playing cards.....	do.	709	141	-	-	709	141	25	177 25	125.71
all other paper.....	do.	15,310	3,823	-	-	15,310	3,823	15	2,296 50	60
Blank books, bound.....	do.	969	796	-	-	969	796	20	193 80	24.34
unbound.....	do.	845	719	-	-	845	719	15	126 75	17.62
Books printed in Latin and Greek, bound.....	do.	6,576	5,960	-	-	6,576	5,960	15	986 40	16.55
Books printed in Latin and Greek, unbound.....	do.	4,013	3,426	-	-	4,013	3,426	13	521 69	15.22
Books printed in Hebrew, Greek, Latin, or English, forty years before importation.....	vols.	27,402	19,967	-	-	27,402	19,967	5	1,370 10	6.86
Books printed in Hebrew, bound.	lbs.	15,415	12,965	-	-	15,415	12,965	10	1,541 50	11.88
Books printed in Hebrew, unbound	do.	511	487	-	-	511	487	8	40 88	8.39
Books printed in other languages than Hebrew, Greek, Latin, or English, bound or in boards....	vols.	81,995	59,192	1,975	2,190	80,020	57,002	5	4,001 00	7.01
Books printed in other languages than Hebrew, Greek, Latin, or English, in sheets or pamphlets.	lbs.	12,077	8,447	616	551	11,461	7,896	15	1,719 15	21.77
Books printed in English, bound.	do.	5,994	7,926	94	140	5,900	7,786	30	1,770 00	22.73
Books printed in English, unbound	do.	50,402	51,831	-	-	50,402	51,831	20	10,080 40	19.44
Books printed in English, printed and published one year before importation, and not republished in the U. States, or five years before importation, bound.....	do.	24,125	24,407	-	-	24,125	24,407	15	3,618 75	14.82
Books printed in English, printed and published one year before importation, and not republished in the U. States, or five years before importation, unbound....	do.	30,381	29,785	-	-	30,381	29,785	10	3,038 10	10.20
Books, printed, reports of legislative committees, &c.....	vols.	37	35	-	-	37	35	5	1 85	5.28
Books, printed, polyglots, lexicons and dictionaries.....	lbs.	6,034	4,934	-	-	6,034	4,934	5	301 70	6.11

SPECIES OF MERCHANDISE.	FOREIGN MERCHANDISE.						Rate of duty.	Duties.	Equivalent ad val. duty.
	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.				
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.			
Salt.....bush.	8,543,527	\$898,663	67,667	\$15,304	8,475,860	\$883,359	\$0 08	\$678,068 80	76.76
Coal..... tons	85,776	223,919	11,364	35,957	74,412	187,962	1 75	130,221 00	69.28
Coke, or culm.....bush.	18,267	564	-	-	18,267	564	5	913 35	161.94
Bread stuffs, wheat..... do.	281	257	-	-	281	257	25	70 25	27.33
barley..... do.	249	158	-	-	249	158	20	49 80	31.51
rye..... do.	43	44	-	-	43	44	15	6 45	14.65
oats..... do.	1,739	593	-	-	1,739	593	10	173 90	29.32
Indian corn..... do.	13	5	-	-	13	5	10	1 30	26
wheat flour..... cwt.	14	30	-	-	14	30	70	9 80	32.66
potatoes.....bush.	211,327	58,949	1,125	506	210,202	58,443	10	21,020 20	35.96
Fish, dried or smoked..... cwt.	1,297	9,646	6	21	1,291	9,625	1 00	1,291 00	13.39
salmon..... bbls.	7,827	78,588	-	-	7,827	78,588	2 00	15,654 00	19.91
mackerel..... do.	19,769	187,791	-	-	19,769	187,791	1 50	29,653 50	15.79
herrings..... do.	560	3,968	100	300	460	3,668	1 50	690 00	18.81
all other..... do.	2,350	10,172	-	-	2,350	10,172	1 00	2,350 00	23.10
Specific articles.....	-	34,914,862	-	3,064,439	-	32,223,244	-	13,200,118 41	40.96
Ad valorem.....	-	60,191,862	-	2,107,292	-	58,084,570	-	15,722,818 46	27.07
Free.....	-	22,147,840	-	10,175,099	-	11,972,741	-	-	-
		117,254,564		15,346,830		102,280,555		28,922,936 87	
Deduct exportation over importation—sun- dry articles, as per annexed statement...		-		-		372,821		51,300 41	
		117,254,564		15,346,830		101,907,734		28,871,636 46	

Note.—The foregoing table, when placed in the hands of the Secretary of the Treasury to be used in preparing his report, contained errors which are now corrected. The ad valorem duties were then stated at \$13,692,966 25, when the true amount was \$15,722,818 46; showing that more than one-half of the amount is now collected from ad valorem duties. The specific duties were stated at \$13,311,085 46, when they were only \$13,200,118 41.

D--Continued.

1845.]

SECRETARY OF THE TREASURY.

SPECIES OF MERCHANDISE.	IMPORTED.		EXPORTED.		CONSUMED AND ON HAND.		Rate of duty.	Duties.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.		
<i>Exports over Imports.</i>								
Wine, red, of Spain, bottled.....gallons.	-	-	3,530	\$1,268	-	-	\$0 20	\$706 00
Wines, not enumerated, bottled.....do.	-	-	213	410	-	-	65	138 45
in casks.....do.	-	-	615	897	-	-	25	153 73
Oil, spermaceti.....do.	-	-	15	146	-	-	25	38 75
whale, and other fish.....do.	-	-	11,073	569	-	-	15	1,660 95
castor.....do.	-	-	142	96	-	-	40	56 80
Cocoa.....pounds.	-	-	233,687	60,241	-	-	1	2,336 87
Pepper, black.....do.	-	-	2,398	51,454	-	-	5	119 90
Cayenne.....do.	-	-	11,601	497	-	-	10	1,160 10
Camphor, refined.....do.	-	-	1,333	845	-	-	20	266 60
Beef and pork.....do.	-	-	7,602	711	-	-	2	152 04
Lard.....do.	-	-	2,835	208	-	-	3	85 05
Saltpetre, refined.....do.	-	-	23,910	1,286	-	-	2	478 20
Tobacco, unmanufactured, cigars.....M.	-	-	119	990	-	-	2 50	297 50
other than cigars.....pounds.	-	-	7,238	932	-	-	10	723 80
Cotton, unmanufactured.....do.	-	-	325,038	145,569	-	-	3	9,751 14
Muskets.....No.	-	-	597	4,634	-	-	1 50	895 50
Leather, sole or bend.....pounds.	-	-	455,671	30,078	-	-	6	27,340 26
Seal-skins.....dozen.	-	-	448	4,877	-	-	5 00	2,240 00
Paper, writing, all other.....pounds.	-	-	6,368	141	-	-	15	954 75
Untarred cordage.....do.	-	-	-	8,503	-	-	4 ¹ / ₂	*
Teas.....do.	-	-	60	30	-	-	10	6 00
Beer, in casks.....gallons.	-	-	465	-	-	-	15	69 75
Demijohns.....No.	-	-	-	1,026	-	-	50	*
Lead, in sheets.....pounds.	-	-	-	36	-	-	.	*
Loaf sugar.....do.	-	-	-	53,405	-	-	.	*
Cinnamon.....do.	-	-	2,667	3,972	-	-	25	666 75
Gunpowder.....do.	-	-	12,519	-	-	-	8	1,001 52
				372,821				51,300 41

* For duties, see the article in the general statement; the articles differing only in value.

E.

Detailed statement of the several Tariffs enacted by Congress, and of the duties prescribed by each, from 1789 to 1842.

No.	Character.	Successive Tariffs.	Date of each act.
1	General.....	Tariff.....	July 4, 1789
2	Do.....	Tariff.....	Aug. 10, 1790
3	Do.....	Tariff.....	March 3, 1791
4	Do.....	Tariff.....	May 2, 1792
5	Special.....	Tariff "A. B., sugar, snuff, internal duties".....	June 5, 1794
6	General.....	Tariff.....	June 7, 1794
7	Do.....	Tariff.....	Jan. 29, 1795
8	Do.....	Tariff.....	March 3, 1797
9	Special.....	Tariff "on salt," additional.....	July 8, 1797
10	Do.....	Tariff "on sugar and wines".....	May 13, 1800
11	Do.....	Tariff, "Mediterranean fund".....	Mar. 26, 1804
12	Do.....	Tariff, "light money," &c.....	Mar. 27, 1804
13	Do.....	Tariff, (war,) "double duties".....	July 1, 1812
14	Do.....	Tariff "on salt".....	July 29, 1813
15	Do.....	Tariff, "double duties" continued.....	Feb. 5, 1816
16	General.....	Tariff, "minimum system began".....	April 27, 1816
17	Special.....	Tariff "on iron and alum, supplementary to act of 1816.....	April 20, 1818
18	Do.....	Tariff "on wines".....	March 3, 1819
19	General.....	Tariff, revised, "woolens, cottons," &c.....	May 22, 1824
20	Do.....	Tariff "minimums extended".....	May 19, 1828
21	Special.....	Tariff "on wines".....	May 24, 1828
22	Do.....	Tariff "on coffee, tea," &c.....	May 20, 1830
23	Do.....	Tariff "on molasses".....	May 29, 1830
24	Do.....	Tariff "on salt".....	May 29, 1830
25	Do.....	Tariff "on French wines".....	July 13, 1832
26	General.....	Tariff, "modification of other acts," and did not go fully into operation.....	July 14, 1832
27	Special.....	Tariff "on hardware, copper," &c.....	March 2, 1833
28	Compromise..	Tariff, "gradual reduction towards 20 per cent.".....	March 2, 1833
29	General.....	Tariff, "the one year".....	Sept. 11, 1841
30	Do.....	Tariff, "the present in operation".....	Aug. 30, 1842

E—Continued.

AVERAGE RESULTS OF THE TARIFFS FROM 1821 TO 1844.

Tabular statement of the value of Imports from October 1, 1820, to the 30th June, 1844; the aggregate amount of duties payable; the estimated average per cent. which the duty bore to the aggregate amount of imports; the value of imports liable to duty, and the estimated average per cent. of the duty arising thereon.

Years.	Value of imports in the years ending September 30.*	Aggregate amount of duties payable in the years ending December 31.†	Estimated average per cent. of duty on the aggregate value of imports.	Value of imports paying duties in the years ending September 30.*	Estimated average per cent. of duties on dutiable imports.	Average per cent. on imports liable to duties for certain tariff periods.
1821	\$62,585,724	\$18,883,252	30.171	\$52,503,411	35.695	36 302.2
1822	83,241,541	24,095,336	28.946	75,942,833	31.728	
1823	77,579,267	22,416,277	28.894	68,530,979	32.709	
1824	80,549,007	25,516,966	31.678	67,985,234	37.533	
1825	96,340,075	31,683,096	32.639	85,392,565	37.102	
1826	84,974,477	26,108,254	30.725	72,406,708	34.676	
1827	79,484,068	27,962,145	35.179	67,628,964	41.346	
1828	88,509,824	29,966,472	33.856	76,130,648	39.362	
1829	74,492,527	27,769,769	37.278	62,687,026	44.299	
1830	70,876,920	28,417,055	40.009	58,130,675	48.884		41 955.7
1831	103,191,124	36,623,270	35.489	89,734,499	40.812	
1832	101,029,266	29,356,056	29.056	86,779,813	33.828	
1833	108,118,311	24,196,103	22.379	75,670,361	31.975	
1834	126,521,332	18,987,952	15.007	58,128,152	32.665	
1835	149,895,742	25,931,233	17.299	71,955,249	36.038	
1836	189,980,035	30,991,510	16.313	97,923,554	31.648	
1837	140,989,217	18,191,605	12.903	71,739,186	25.357	
1838	113,717,404	19,998,861	17.557	52,857,399	37.835	
1839	162,092,132	25,631,888	15.813	85,690,340	29.912	31 201.9
1840	107,141,519	15,178,975	14.176	49,945,315	30.391	
1841	127,946,177	19,941,090	15.585	61,926,446	32.201	
1842	100,162,087	16,686,341	16.589	69,534,601	23.997	
For 9 months ending 30th June 1843	64,753,799	7,508,627	11.595	29,179,215	25.732	30 432.5
For the year ending 30th June 1844	108,435,035	29,395,762	27.109	83,668,154	35.133	
Total averages..	-	-	-	-	-	34 973.175

* Authority, "commercial statements," annually.

† Authority, "receipts and expenditures," for respective years.

E—Continued.

1789, JULY 4.

“For laying a duty on goods, wares, and merchandise imported into the United States.”

Articles enumerated.	Rates of duty.
Spirits, distilled, of Jamaica proof	10 cents per gallon.
all other	8 do.
Molasses	2½ do.
Wine, Madeira	18 do.
all others	10 do.
Beer, in casks	5 do.
Ale, in casks	5 do.
Porter, in casks	5 do.
Cider, in bottles	20 cents per dozen.
Beer, in bottles	20 do.
Ale, in bottles	20 do.
Porter, in bottles	20 do.
Malt	10 cents per bushel.
Sugar, brown	1 cent per pound.
loaf	3 do.
all others	1½ do.
Coffee	2½ do.
Cocoa	1 do.
Candles, tallow	2 do.
spermaceti	6 do.
wax	6 do.
Cheese	4 do.
Soap	2 do.
Boots	50 cents per pair.
Shoes, made of leather	7 do.
Slippers, do.	7 do.
Galoshes, do.	7 do.
Shoes made of silk or stuff	10 do.
Slippers, do. do.	10 do.
Cables	75 cents per 112 pounds.
Cordage, tarred	75 do.
untarred	90 do.
Yarn, do.	90 do.
Twine	\$2 do.
Packthread	\$2 do.
Steel, all unwrought	56 do.
Nails	1 cent per pound.
Spikes	1 do.
Salt	6 cents per bushel.
Tobacco, manufactured	6 cents per pound.
Snuff	10 do.

E—Continued.

Articles enumerated.	Rates of duty.
Indigo.....	16 cents per pound.
Cards, wool.....	50 cents per dozen.
cotton.....	50 cents per dozen.
Fish, pickled.....	75 cents per barrel.
dried.....	50 cents per quintal.
Coal.....	2 cents per bushel.
On all teas imported from China or India in ships built in the United States, and belonging to a citizen or citizens thereof, or in ships or vessels built in foreign countries, and on the 16th May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation, as follows:	
Bohea tea.....	6 cents per pound.
Souchong tea, or other black.....	10 cents per pound.
Hyson tea.....	20 cents per pound.
Green tea, all other.....	12 cents per pound.
On all teas imported from Europe in vessels as above:	
Bohea tea.....	8 cents per pound.
Souchong tea, or other black.....	13 cents per pound.
Hyson tea.....	26 cents per pound.
Green tea, all others.....	16 cents per pound.
On all teas imported in any other manner than as above mentioned:	
Bohea tea.....	15 cents per pound.
Souchong tea, or other black.....	22 cents per pound.
Hyson tea.....	45 cents per pound.
Green tea, all other.....	27 cents per pound.
On all goods, wares, and merchandise, other than teas, imported from China or India in ships not built in the United States, and not wholly the property of a citizen or citizens thereof, nor in vessels built in foreign countries, and on the 16th day of May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation.....	
Glasses, looking.....	Ad valorem 12½ per cent.
Glass, window.....	do. 10 do.
other, except quart bottles.....	do. 10 do.
Ware, China.....	do. 10 do.
stone.....	do. 10 do.
earthen.....	do. 10 do.

E—Continued.

Articles enumerated.	Rates of duty.	
Gunpowder.....	Ad valorem 10 per cent.	
Paints, ground in oil.....	do.	do.
Buckles, shoe.....	do.	do.
knee.....	do.	do.
Lace, gold.....	do.	do.
silver.....	do.	do.
Leaf, gold.....	do.	do.
silver.....	do.	do.
Books, blank.....	do.	7½ per cent.
Paper, writing.....	do.	do.
printing.....	do.	do.
wrapping.....	do.	do.
hangings.....	do.	do.
Pasteboard.....	do.	do.
Cabinet wares.....	do.	do.
Buttons.....	do.	do.
Saddles.....	do.	do.
Gloves, of leather.....	do.	do.
Hats, of beaver.....	do.	do.
of fur.....	do.	do.
of wool.....	do.	do.
of mixture of either.....	do.	do.
Millinery, ready made.....	do.	do.
Iron, castings of.....	do.	do.
slit.....	do.	do.
rolled.....	do.	do.
Leather, tanned.....	do.	do.
tawed.....	do.	do.
manufactures of, except such as shall be otherwise rated.....	do.	do.
Canes.....	do.	do.
Walking sticks.....	do.	do.
Whips.....	do.	do.
Clothing, ready made.....	do.	do.
Brushes.....	do.	do.
Ware, gold.....	do.	do.
silver.....	do.	do.
plated.....	do.	do.
Jewelry.....	do.	do.
Paste-work.....	do.	do.
Anchors.....	do.	do.
Tin, wrought.....	do.	do.
Ware, pewter.....	do.	do.
Cards, playing.....	10 cents per pack.	
Coach, or parts thereof.....	Ad valorem 15 per cent.	

E—Continued.

Articles enumerated.	Rates of duty.
Chariot, or parts thereof.	Ad valorem 15 per cent.
Carriage, four-wheeled, do.	do. do.
Chaise, or parts thereof.	do. do.
Solo, do.	do. do.
Carriage, two-wheeled, or parts thereof.	do. do.
All other goods, wares, and merchandise	do. 5 do.
Hemp.	60 cts. per 112 pounds.
Cotton.	3 cents per pound.
Saltpetre.	Free.
Tin, in pigs.	Free.
in plates.	Free.
Lead.	Free.
Pewter, old.	Free.
Brass.	Free.
Wire, iron.	Free.
brass.	Free.
Copper, in plates.	Free.
Wool.	Free.
Dying woods.	Free.
drugs.	Free.
Raw hides.	Free.
Fur, beaver.	Free.
all other.	Free.
Skins, deer.	Free.

“That a discount of ten per cent. on all the duties imposed by this act shall be allowed on such goods, wares, and merchandise as shall be imported in vessels built in the United States, and which shall be wholly the property of a citizen or citizens thereof; or in vessels built in foreign countries, and on the 16th day of May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation.”

Approved, July 4, 1789.

E—Continued.

1790, AUGUST 10.

“*Making further provision for the payment of the debts of the United States.*”

Articles enumerated.	Rates of duty.
Wine, Madeira, London particular	35 cents per gallon.
do. other	30 do.
sherry	25 do.
others	20 do.
Spirits, distilled, of more than 10 per cent. below proof	12 do.
Spirits, distilled, of more than 5 and not more than 10 per cent. below proof	12½ do.
Spirits, distilled, of proof and not more than 5 per cent. below proof	13 do.
Spirits, distilled, of above proof, but not exceeding 20 per cent.	15 do.
Spirits, distilled, of more than 20 and not more than 40 per cent. above proof	20 do.
Spirits, distilled, of more than 40 per cent. above proof	25 do.
Molasses	3 do.
Beer, in casks	5 do.
Ale, in casks	5 do.
Porter, in casks	5 do.
Beer, in bottles	25 cents per dozen.
Ale, in bottles	25 do.
Porter, in bottles	25 do.
Teas from China or India in ships or vessels of the United States:	
Bohea	10 cents per pound.
Souchong	18 do.
and other black	18 do.
Hyson	32 do.
and other green	20 do.
Teas from Europe in ships or vessels of the United States:	
Bohea	12 cents per pound.
Souchong	21 do.
and other black	21 do.
Hyson	40 do.
and other green	24 do.
Teas from any other place or in any other ships or vessels:	
Bohea	15 cents per pound.
Souchong	27 do.

E—Continued.

Articles enumerated.	Rates of duty.
Souchong and other black	30 cents per pound.
Hyson	27 do.
Hyson and other green	50 do.
Coffee	4 do.
Cocoa	1 do.
Sugar, loaf	5 do.
brown	1½ do.
other kinds	2½ do.
Candles, tallow	2 do.
wax	6 do.
spermaceti	6 do.
Cheese	4 do.
Soap	2 do.
Pepper	6 do.
Pimento	4 do.
Tobacco, manufactured	6 do.
Snuff	10 do.
Indigo	25 do.
Cotton	3 do.
Nails	1 do.
Spikes	1 do.
Lead, bar	1 do.
other	1 do.
Steel, unwrought	75 cents per 112 pounds.
Hemp	54 do.
Cables	\$1 00 do.
Cordage, tarred	1 00 do.
untarred	1 50 do.
Yarn, untarred	1 50 do.
Twine	3 00 do.
Packthread	3 00 do.
Salt	12 cents per bushel.
Malt	10 do.
Coal	3 do.
Shoes, made of leather	7 cents per pair.
Slippers, made of leather	7 do.
Galoshes, made of leather	7 do.
Shoes, made of silk or stuff	10 do.
Slippers, made of silk or stuff	10 do.
Cards, wool	50 cents per dozen.
cotton	50 do.
playing	10 cents per pack.
Boots	50 cents per pair.
Ware, China	Ad valorem 12½ per cent.
Glasses, looking	do. 12½ do.

E—Continued.

Articles enumerated.	Rates of duty.	
Glass window	Ad valorem 12½ per cent.	
other	do.	12½ do.
manufactures of, except quart bottles ..	do.	12½ do.
Marble	do.	10 do.
Slates	do.	do.
Stones and other	do.	do.
Bricks	do.	do.
Tiles	do.	do.
Marble, tables of	do.	do.
mortars of	do.	do.
other utensils of	do.	do.
Slate, tables of	do.	do.
mortars of	do.	do.
other utensils of	do.	do.
Ware, stone	do.	do.
earthenware	do.	do.
Books, blank	do.	do.
Paper, writing	do.	do.
wrapping	do.	do.
hangings	do.	do.
Pasteboard	do.	do.
Parchment	do.	do.
Vellum	do.	do.
Pictures	do.	do.
Prints	do.	do.
Painters' colors, except those commonly used in dyeing	do.	do.
Lampblack	do.	do.
Ware, gold	do.	do.
silver	do.	do.
plated	do.	do.
Lace, gold	do.	do.
silver	do.	do.
Jewelry	do.	do.
Paste work	do.	do.
Clocks	do.	do.
Watches	do.	do.
Buckles, shoe	do.	do.
knee	do.	do.
Cinnamon	do.	do.
Cloves	do.	do.
Mace	do.	do.
Nutmegs	do.	do.
Ginger	do.	do.
Aniseed	do.	do.

E—Continued.

Articles enumerated.	Rates of duty.
Currants.....	Ad valorem 10 per cent.
Dates.....	do. do.
Figs.....	do. do.
Plums.....	do. do.
Prunes.....	do. do.
Raisins.....	do. do.
Sugar candy.....	do. do.
Oranges.....	do. do.
Lemons.....	do. do.
Limes.....	do. do.
Fruits generally.....	do. do.
Comfits.....	do. do.
Olives.....	do. do.
Capers.....	do. do.
Pickles.....	do. do.
Oil.....	do. do.
Gunpowder.....	do. do.
Mustard, in flour.....	do. do.
Cabinet wares.....	do. 7½ per cent.
Buttons.....	do. do.
Saddles.....	do. do.
Gloves, of leather.....	do. do.
Hats, of beaver.....	do. do.
felt.....	do. do.
wool.....	do. do.
or mixture of either.....	do. do.
Millinery, ready made.....	do. do.
Iron, castings of.....	do. do.
slit.....	do. do.
rolled.....	do. do.
Leather, tanned.....	do. do.
tawed.....	do. do.
manufactures of.....	do. do.
Canes.....	do. do.
Walking sticks.....	do. do.
Whips.....	do. do.
Clothing, ready made.....	do. do.
Brushes.....	do. do.
Anchors.....	do. do.
Wares of tin.....	do. do.
pewter.....	do. do.
copper.....	do. do.
Drugs, medicinal, except those commonly used in dyeing.....	do. do.
Carpets and carpeting.....	do. do.

E—Continued.

Articles enumerated.	Rates of duty.	
Velvets.....	Ad valorem 7½ per cent.	
Velverets.....	do.	do.
Satins.....	do.	do.
Silks, wrought.....	do.	do.
Cambrics.....	do.	do.
Muslins.....	do.	do.
Muslinets.....	do.	do.
Lawns.....	do.	do.
Laces.....	do.	do.
Gauzes.....	do.	do.
Chintzes.....	do.	do.
Calicoes, colored.....	do.	do.
Nankeens.....	do.	do.
All goods, wares, and merchandise, imported directly from China or India, in ships or ves- sels not of the United States.....	do.	12½ per cent.
Coaches.....	do.	15½ per cent.
Chariots.....	do.	do.
Phaetons.....	do.	do.
Chaises.....	do.	do.
Solos.....	do.	do.
Carriages, other, or parts thereof.....	do.	do.
Upon all other goods, wares, and merchandise.....	do.	5 per cent.
Bullion.....	Free.	
Tin, in pigs.....	do.	
plates.....	do.	
Pewter, old.....	do.	
Brass, teutenegue.....	do.	
Wire, iron.....	do.	
brass.....	do.	
Copper, in plates.....	do.	
Saltpetre.....	do.	
Plaster of Paris.....	do.	
Wool.....	do.	
Woods used in dyeing.....	do.	
Drugs do.....	do.	
Hides, raw.....	do.	
Skins, do.....	do.	
Furs, undressed.....	do.	
Sea stores of ships or vessels.....	do.	
Clothing of emigrants.....	do.	
Books of emigrants.....	do.	
Household furniture of emigrants.....	do.	
Tools of emigrants.....	do.	
Implements of trade or profession of emigrants.....	do.	

E—Continued.

Articles enumerated.	Rates of duty.
Philosophical apparatus, especially imported for any seminary of learning.....	Free.
All goods intended to be reexported in the same ship or vessel in which imported....	do.
All articles of the growth, product, or manufacture of the United States.....	do.

E—Continued.

1791, MARCH 3.

Repealing the duties heretofore laid upon distilled spirits, and laying others in their stead.

Articles enumerated.	Rates of duty.
Spirits, distilled, more than 10 per cent. below proof.....	20 cents per gallon.
Spirits, distilled, under 5 and not more than 10 per cent. below proof.....	21 do.
Spirits, distilled, proof and not more than 5 per cent. below proof.....	22 do.
Spirits, distilled, above proof but not exceeding 20 per cent.	25 do.
Spirits, distilled, more than 20 and not more than 40 per cent. above proof.....	30 do.
Spirits, distilled, more than 40 per cent. above proof.....	40 do.
Spirits, distilled, within the United States, wholly or in part from molasses, sugar, or other foreign materials—	
More than 10 per cent. below proof	11 do.
Under 5 and not more than 10 per cent. below proof.....	12 do.
Proof and not more than 5 per cent. below proof.....	13 do.
Above proof and not exceeding 20 per cent.	15 do.
More than 20 and not more than 40 per cent. above proof.....	20 do.
More than 40 per cent. above proof	30 do.

E—Continued.

1792, MAY 2.

For raising a further sum of money for the protection of the frontiers, and for other purposes.

Articles enumerated.	Rates of duty.
Wines, Madeira, London particular.....	56 cents per gallon.
London market.....	49 do.
other kinds.....	40 do.
Sherry.....	33 do.
Saint Lucar.....	30 do.
Lisbon.....	25 do.
Oporto.....	25 do.
Teneriffe.....	20 do.
Fayal.....	20 do.
all others.....	Ad valorem 40 per cent.
Spirits, distilled, from grain, 1st class of proof	28 cents per gallon.
2d do.....	29 do.
3d do.....	31 do.
4th do.....	34 do.
5th do.....	40 do.
6th do.....	50 do.
all other 2d do. and under	25 do.
3d do.....	28 do.
4th do.....	32 do.
5th do.....	38 do.
6th do.....	46 do.
Beer.....	8 do.
Ale.....	8 do.
Porter.....	8 do.
Steel.....	\$1 per cwt.
Nails.....	2 cents per pound.
Cocoa.....	2 do.
Chocolate.....	3 do.
Cards, playing.....	25 cents per pack.
Shoes, of silk.....	20 cents per pair.
Slippers, of silk.....	20 do.
Shoes for men and women, of other materials	10 do.
Slippers, do. do. do.....	10 do.
Clogs, do. do. do.....	10 do.
Galoshes, do. do. do.....	10 do.
Shoes, all other, for children.....	5 do.
Slippers do.....	7 do.
Hemp.....	100 cents per 112 lbs.
Cables.....	180 do.
Cordage, tarred.....	180 do.

E—Continued.

Articles enumerated.	Rates of duty.	
Cordage, untarred.....	225	cents per 112 lbs.
Yarn, untarred.....	225	do.
Twine.....	400	do.
Packthread.....	400	do.
Coal.....	4½	cents per bushel.
Salts, glauber.....	200	cents per 112 lbs.
Wares, China.....	Ad valorem	15 per cent.
Glass, looking.....	do.	do.
window.....	do.	do.
all manufactures of, black quart bottles excepted.....	do.	do.
Muskets.....	do.	do.
Pistols.....	do.	do.
Fire-arms, all other.....	do.	do.
Swords.....	do.	do.
Cutlasses.....	do.	do.
Hangers.....	do.	do.
Side-arms, all other.....	do.	do.
Starch.....	do.	do.
Hair powder.....	do.	do.
Wafers.....	do.	do.
Glue.....	do.	do.
Laces, commonly used by upholsterers, coach- makers, and saddlers.....	do.	do.
Lines, commonly used by upholsterers, coach- makers, and saddlers.....	do.	do.
Fringes, commonly used by upholsterers, coachmakers, and saddlers.....	do.	do.
Tassels, commonly used by upholsterers, coachmakers, and saddlers.....	do.	do.
Trimnings, commonly used by upholsterers, coachmakers, and saddlers.....	do.	do.
Paper hangings.....	do.	do.
Painters' colors, dry or ground in oil.....	do.	do.
Iron, cast.....	do.	10 do.
slit.....	do.	do.
rolled.....	do.	do.
all manufactures of, generally, or of which it is the article of chief value.....	do.	do.
Steel, all manufactures of, generally, or of which it is the article of chief value..	do.	do.
Tin, all manufactures of, generally, or of which it is the article of chief value.....	do.	do.
Pewter, all manufactures of, generally, or of which it is the article of chief value....	do.	do.

E—Continued.

Articles enumerated.	Rates of duty.	
Copper, all manufactures of, generally, or of which it is the article of chief value. . . .	Ad valorem 10 per cent.	
Brass, all manufactures of, generally, or of which it is the article of chief value, not being otherwise particularly enumerated, brass and iron wire excepted.	do.	do.
Cabinet wares	do.	do.
Leather, tanned	do.	do.
tawed	do.	do.
manufactures of, or of which it is the article of chief value, not otherwise particularly enumerated. . . .	do.	do.
Drugs, medicinal, except those used in dyeing	do.	do.
Hats, of every sort.	do.	do.
Caps, do.	do.	do.
Bonnets, do.	do.	do.
Gloves	do.	do.
Mittens	do.	do.
Stockings	do.	do.
Millinery, ready made.	do.	do.
Flowers, artificial.	do.	do.
Feathers, for women's head-dresses.	do.	do.
Ornaments, do. do.	do.	do.
Fans	do.	do.
Dolls, dressed and undressed.	do.	do.
Toys	do.	do.
Buttons, of every kind.	do.	do.
Carpets and carpeting	do.	do.
Mats	do.	do.
Floor-cloths	do.	do.
Sail cloth	do.	do.
Paper, sheathing	do.	do.
cartridge	do.	do.
Powders, used as sweet scents, odors, perfumes, or cosmetics.	do.	do.
Pastes, do. do.	do.	do.
Balls, do. do.	do.	do.
Balsams, do. do.	do.	do.
Ointments, do. do.	do.	do.
Oils, do. do.	do.	do.
Waters, do. do.	do.	do.
Washes, do. do.	do.	do.
Tinctures, do. do.	do.	do.
Essences, do. do.	do.	do.
Preparations, do. do.	do.	do.

E—Continued.

Articles enumerated.	Rates of duty.
Compositions used as sweet scents, &c.	Ad valorem 10 per cent.
Powders, dentifrice, for the teeth or gums. . . .	do. do.
Tinctures, do. do.	do. do.
Preparations for the teeth or gums.	do. do.
Compositions, do. do.	do. do.
Upon all goods, wares, and merchandise not above enumerated or described.	Ad valorem 7½ per cent.
Copper in pigs.	Free.
in bars.	do.
Lapis calaminaris.	do.
Wool, unmanufactured.	do.
Wood.	do.
Sulphur.	do.

E—Continued.

1794, JUNE 7.

Additional duties on goods, wares, and merchandises imported into the United States.

Articles enumerated.	Rates of duty.
Coffee.	5 per cents pound.
Sugar, clayed.	6 do.
lump.	6 do.
Cocoa.	4 do.
Cheese.	7 do.
Boots.	75 cents per pair.
Shoes, for men or women.	15 do.
Slippers, do.	15 do.
Clogs, do.	15 do.
Galoshes, do.	15 do.
Shoes, for children.	10 do.
Slippers, do.	10 do.
Coal.	5 cents per bushel.
Millinery, ready made.	Ad valorem 15 per cent.
Flowers, artificial.	do. do.
Feathers, for women's head-dresses.	do. do.
Ornaments, do. do.	do. do.
Dolls, dressed and undressed.	do. do.
Iron, cast.	do. do.

E—Continued.

Articles enumerated.	Rates of duty.	
Iron, slit rolled	Ad valorem 15 per cent.	
manufactures of generally	do.	do.
Steel, do. do.	do.	do.
Tin, do. do.	do.	do.
Pewter, do. do.	do.	do.
Copper, do. do.	do.	do.
Brass, manufactures of generally, not being otherwise particularly enumerated.	do.	do.
Locks	do.	10 per cent
Hinges	do.	do.
Hoes	do.	do.
Anvils	do.	do.
Vices	do.	do.
Carpets and carpeting	do.	15 per cent.
Drugs, medicinal, except those commonly used in dyeing	do.	do.
Mats	do.	do.
Floor cloths	do.	do.
Leather, tanned	do.	do.
tawed manufactures of generally, or of which it is the article of chief value, not otherwise particularly enumerated	do.	do.
Hats of all sorts	do.	do.
Caps, do.	do.	do.
Bonnets, do.	do.	do.
Gloves	do.	do.
Mittens	do.	do.
Stockings	do.	do.
Fans	do.	do.
Buttons	do.	do.
Buckles	do.	do.
Paper, sheathing	do.	do.
cartridge	do.	do.
Powders, used as sweet scents, odors, per- fumes, or cosmetics	do.	do.
Pastes, do. do.	do.	do.
Balls, do. do.	do.	do.
Balsams do. do.	do.	do.
Ointments, do. do.	do.	do.
Oils, do. do.	do.	do.
Waters, do. do.	do.	do.
Washes, do. do.	do.	do.

E—Continued.

Articles enumerated.	Rates of duty.
Tinctures, used as sweet scents, odors, &c. . .	Ad valorem 15 per cent.
Essences, do. do.	do. do.
Preparations, do. do.	do. do.
Compositions, do. do.	do. do.
Powders, dentifrice, for the teeth or gums . . .	do. do.
Preparations, do. do.	do. do.
Wares, gold	do. do.
silver	do. do.
plated	do. do.
Lace, gold	do. do.
silver	do. do.
Jewelry	do. do.
Paste work	do. do.
Clocks, and parts thereof	do. do.
Watches, do.	do. do.
Cinnamon	do. do.
Cloves	do. do.
Mace	do. do.
Nutmegs	do. do.
Ginger	do. do.
Aniseed	do. do.
Currants	do. do.
Dates	do. do.
Prunes	do. do.
Raisins	do. do.
Candy, sugar	do. do.
Oranges	do. do.
Lemons	do. do.
Limes	do. do.
Fruits generally, all	do. do.
Comfits, do.	do. do.
Olives	do. do.
Capers	do. do.
Pickles	do. do.
Oil	do. do.
Mustard, in flour	do. do.
Marble	do. do.
Slate	do. do.
Stone of other kinds	do. do.
Bricks	do. do.
Tile	do. do.
Tables of stone	do. do.
Mortars, do.	do. do.
Glass, on all generally	do. 20 per cent.
window	do. 15 per cent.

E—Continued.

Articles enumerated.	Rates of duty.
Ware, stone..... earthen.....	Ad valorem 15 per cent. do. do.
Cabinet wares.....	do. do.
Wood, manufactures of, or of which it is the material of chief value.....	do. 12½ per cent.
Cotton, manufactures of, or of which it is the material of chief value, being printed, stained, or colored.....	do. do.
Linen, do. do.....	do. do.
Cotton or linen, do. do.....	do. do.
Muslins, do. do.....	do. do.
Carriages, or parts thereof.....	do. 20 per cent.
Saddles.....	do. 10 per cent.
Iron, castings of.....	do. do.
Canes.....	do. do.
Walking sticks.....	do. do.
Whips.....	do. do.
Clothing, ready made.....	do. do.
Brushes.....	do. do.
Anchors.....	do. do.
Velvets.....	do. do.
Ververets.....	do. do.
Satins.....	do. do.
Silk, wrought.....	do. do.
Cambrics, cotton goods.....	do. 12½ per cent.
Muslins.....	do. do.
Muslinets.....	do. do.
Lawns.....	do. do.
Laces.....	do. do.
Gauzes.....	do. do.
Chintzes.....	do. do.
Calicoes, colored.....	do. do.
Nankeens.....	do. do.
Upon all goods, wares, and merchandise not above enumerated or described.....	do. 10 per cent.

E—Continued.

1795, JANUARY 29.—*Supplementary to the several acts imposing duties on goods, wares, and merchandise.*

Articles enumerated.	Rates of duty.
Types, printing	Ad valorem 10 per cent.
Girandoles	do. 20 do.
Sugars, white, clayed, or powdered	3 cents per pound.
all other, clayed, or powdered	1½ cent per pound.
Wine, Malaga	20 cents per gallon.
Burgundy	40 do.
Champagne	40 do.
Teas, imperial	32 cents per pound.
.....	40 do.
.....	50 do.
.....	32 do.
gunpowder or gomi	40 do.
.....	50 do.

E—Continued.

1797, MARCH 3.—*Additional duties on certain articles.*

Articles enumerated.	Rates of duty.
Sugar, brown	2 cents per pound.
Tea, bohea	12 do.
.....	14 do.
.....	17 do.
Molasses	4 cents per gallon.
Velvets, whether printed, stained, colored, or otherwise	Ad valorem 15 per cent.
Velverets, do. do. do.	do. do.
Muslins, not printed, stained, or colored	do. do.
Muslinets, do. do. do.	do. do.
Cotton goods, do. do. do.	do. do.
Sugar candy	9 cents per pound.
Cocoa	2 do.

Balance same as tariff of 1795.

E—Continued.

1797, JULY 8.—*Additional duty on salt.*

Article enumerated.	Rate of duty.
Salt	20 cents per bushel.

E—Continued.

1800, MAY 13.

Articles enumerated.	Rates of duty.
Sugar, brown.....	2½ cents per pound.
Candy, sugar.....	11½ do.
Molasses.....	5 cents per gallon.
All previous duties on wines abolished, and the following substituted:	
Wines, Malmsey, in casks, bottles, or other vessels.....	58 cents per gallon.
Madeira, do. do.....	do. do.
London particular do.....	do. do.
all other do.....	50 cents do.
Burgundy, do. do.....	45 cents do.
Champagne, do. do.....	do. do.
Rhenish, do. do.....	do. do.
Tokay, do. do.....	do. do.
St. Lucar, do. do.....	40 cents do.
Sherry, do. do.....	do. do.
Claret, in bottles and cases.....	35 cents do.
other, not enumerated do.....	do. do.
Lisbon, do. do.....	30 cents do.
Oporto, do. do.....	do. do.
Portugal, other do.....	do. do.
Teneriffe, do. do.....	28 cents do.
Fayal, do. do.....	do. do.
Malaga, do. do.....	do. do.
St. George, do. do.....	do. do.
Western Islands, other do.....	do. do.
all other, imported otherwise than in casks, bottles, or other vessels.....	23 cents do.
Types, printing.....	Ad valorem 12½ per cent.
Locks.....	do. do.
Hinges.....	do. do.
Hoes.....	do. do.
Anvils.....	do. do.
Vices.....	do. do.
Marble, other utensils of, not enumerated.....	do. do.
Slate do. do.....	do. do.
Books, blank.....	do. do.
Paper, writing.....	do. do.
wrapping.....	do. do.
hangings.....	do. do.
Pasteboard.....	do. do.
Parchment.....	do. do.
Vellum.....	do. do.

E—Continued.

Articles enumerated.	Rates of duty.	
Pictures	Ad valorem 12½ per cent.	
Prints	do.	do.
Lampblack	do.	do.
Figs	do.	do.
Plums	do.	do.
Gunpowder	do.	do.
Saddles	do.	do.
Canes	do.	do.
Walking sticks	do.	do.
Whips	do.	do.
Clothing, ready made	do.	do.
Anchors	do.	do.
Satin's	do.	do.
Silk, wrought	do.	do.
Brushes	do.	do.
Upon all other goods, wares, and merchandise, paying a duty of ten per cent. in the act of 29th January, 1795, and not therein enu- merated	do.	do.

E—Continued.

1804, MARCH 26.

*Further to protect the commerce and seamen of the United States against the
Barbary Powers.*

Articles enumerated.	Rates of duty.	
Additional duty of 2½ per cent. ad valorem, in addition to the duties now imposed by law, upon all goods paying an <i>ad valorem</i> <i>duty</i> .		
Continued in force until 3d March, 1815.		

E—Continued.

1804, MARCH 27.

Imposing more specific duties.

Articles enumerated.	Rates of duty.
Rags, of linen	Free.
cotton	do.
woolen	do.
hempen cloth	do.
Bristles of swine	do.
Antimony, regulus of	do.
Clay, unwrought	do.
Burr stones	do.
Cork tree, bark of	do.
Fish, foreign caught, dried	50 cents per quintal.
pickled, as follows :	
salmon	100 cents per barrel.
mackerel	60 do.
all other	40 do.
Cables	2 cents per pound.
Cordage, tarred	2 do.
Lead, white	2 do.
red	2 do.
Almonds	2 do.
Currants	2 do.
Prunes	2 do.
Plums	2 do.
Figs	2 do.
Raisins, in jars and boxes	2 do.
Muscatel	2 do.
all other kinds	1½ do.
Tallow	1½ do.
Yellow ochre, in oil	1½ do.
Anchors	1½ do.
Iron, sheet	1½ do.
Spanish brown	1 do.
Yellow ochre, dry	1 do.
Iron, slit	1 do.
hoop	1 do.
Starch	3 do.
Powder, hair	4 do.
Glue	4 do.
Seines	4 do.
Pewter plates	4 do.
dishes	4 do.
Cordage, untarred	2½ do.

E—Continued.

Articles enumerated.	Rates of duty.
Quicksilver.....	6 cents per pound.
Cassia, Chinese.....	4 do.
Gunpowder.....	4 do.
Cinnamon.....	20 do.
Cloves.....	20 do.
Mace.....	125 do.
Nutmegs.....	50 do.
Glass, black quart bottles.....	60 cents per gross.
window, on all not above 8 by 10 inches.....	160 cents per 100 sq. ft.
not above 10 by 12 inches.....	175 do.
on all above 10 by 12 inches..	225 do.
Cigars.....	200 cents per thousand.
Shoes, kid.....	15 cents per pair.
morocco.....	15 do.
Lime, foreign, per cask containing 60 gallons..	50 cents per cask.
Wine, Sicily.....	30 cents per gallon.

E—Continued.

1812, JULY 1.

Imposing additional duties upon all goods, wares, and merchandise.

Articles enumerated.	Rate of duty.
Additional duty of 100 per cent; upon the <i>permanent</i> duties now imposed by law.	

E—Continued.

1813, JULY 29.

Leaving a duty on imported salt.

Article enumerated.	Rate of duty.
Salt, 56 lbs. computed to be one bushel.....	20 cents per bushel.

E—Continued.

1816, FEBRUARY 5.

Continuing in force act of July 1, 1812.

Articles enumerated.	Rates of duty.
Double duties imposed by the act passed 1st July, 1812, continued until June 30, 1817. Additional duty until a new tariff of duties shall be levied by law, after June 30, 1817. <i>This never went into operation, the act of April 27, 1816, "to regulate the duties on imports and tonnage" being passed.</i>	

E—Continued.

1816, APRIL 27.

To regulate the duties on imports and tonnage.

Articles enumerated.	Rates of duty.
Drugs, dyeing, and materials for composing dyes not subject to other rates of duty.....	Ad valorem 7½ per cent.
Gum Arabic.....	do. do.
Senegal.....	do. do.
Saltpetre.....	do. do.
Jewelry.....	do. do.
Watches, gold, or parts thereof.....	do. do.
silver, do. do.	do. do.
Lace, gold.....	do. do.
silver.....	do. do.
Embroidery.....	do. do.
Epaulets.....	do. do.
Stones, precious, set or not set.....	do. do.
Pearls, do.	do. do.
Stones, Bristol or pasté work.....	do. do.
Gold, all articles composed wholly or chiefly of	do. do.
Silver, do. do.	do. do.
Pearl, do. do.	do. do.
Stones, precious, do. do.	do. do.
Laces of thread.....	do. do.

E—Continued.

Articles enumerated.	Rates of duty.
Lace veils of thread.....	Ad valorem 7½ per cent.
Lace shawls do.	do. do.
Lace shades do.	do. do.
Laces of silk.....	do. do.
Lace veils of silk.....	do. do.
Lace shawls do.....	do. do.
Lace shades do.....	do. do.
Leaf, gold.....	do. 15 do.
Articles, all, not free and not subject to any other rate of duty.....	do. do.
Cloth, hempen or sail.....	do. 20 do.
Stockings, of wool.....	do. do.
of cotton.....	do. do.
Printing types.....	do. do.
Brass, manufactures of.....	do. do.
Copper, do.....	do. do.
Iron, do.....	do. do.
Steel, do.....	do. do.
Pewter, do.....	do. do.
Lead, do.....	do. do.
Tin, do.....	do. do.
Wire, brass.....	do. do.
Cutlery.....	do. do.
Pins.....	do. do.
Needles.....	do. do.
Buttons.....	do. do.
Button moulds.....	do. do.
Buckles of all kinds.....	do. do.
Wares, gilt.....	do. do.
plated.....	do. do.
japanned.....	do. do.
Cannon.....	do. do.
Muskets.....	do. do.
Arms, fire.....	do. do.
side.....	do. do.
Prussian blue.....	do. do.
Ware, China.....	do. do.
earthen.....	do. do.
stone.....	do. do.
porcelain.....	do. do.
Glass, manufactures of.....	do. do.
Woolen, manufactures of, or of which wool is the material of chief value.....	do. 25 and 20 pr. ct.
(a) Cotton, manufactures of, or of which cotton is the material of chief value.....	do. do.

E—Continued.

Articles enumerated.	Rates of duty.
(b) Cotton twist, yarn, or thread. (Minimum features introduced.) Cotton cloth costing less than 25 cents per yard, shall, with certain additions, be taken and deemed to have cost 25 cents per yard, and pay a duty thereon of 25 and 20 per cent. ad valorem.	Ad val. 25 and 20 pr. ct.
Cotton, unbleached and uncolored, twist, yarn, or thread, less than 60 cents, taken at 60 cents; bleached and colored twist, yarn, or thread, less than 75 cents, taken at 75 cents.	
Umbrellas, of whatever material.	Ad valorem 30 pr. cent.
Parasols, do.	do. do.
Sticks, for umbrellas or parasols	do. do.
Frames, do. do.	do. do.
Bonnets, for women.	do. do.
Caps, do.	do. do.
Fans.	do. do.
Feathers.	do. do.
Ornaments for head dresses.	do. do.
Flowers, artificial.	do. do.
Millinery, of all sorts.	do. do.
Hats, of wool.	do. do.
fur.	do. do.
leather.	do. do.
chip.	do. do.
straw.	do. do.
silk.	do. do.
Caps, of wool.	do. do.
fur.	do. do.
leather.	do. do.
chip.	do. do.
straw.	do. do.
silk.	do. do.
Cosmetics.	do. do.
Washes.	do. do.
Balsams.	do. do.
Perfumes.	do. do.
Cloths, painted floor.	do. do.
Mats, of grass.	do. do.
flags.	do. do.
Oil, salad.	do. do.
Pickles.	do. do.
Papery.	do. do.
Olives.	do. do.
Mustard.	do. do.

E—Continued.

Articles enumerated.	Rates of duty.
Comfits, preserved in sugar or brandy	Ad valorem 30 pr. cent.
Sweetmeats, do. do.	do. do.
Wafers	do. do.
Wares, cabinet	do. do.
Wood, manufactures of	do. do.
Carriages, and parts thereof	do. do.
Leather	do. do.
Leather, manufactures of	do. do.
Saddles	do. do.
Bridles	do. do.
Harness	do. do.
Paper, of every description	do. do.
Pasteboard	do. do.
Paper-hangings	do. do.
Books, blank	do. do.
Parchment	do. do.
Vellum	do. do.
Brushes	do. do.
Canes	do. do.
Walking sticks	do. do.
Whips	do. do.
Clothing, ready-made	do. do.
Ale, in bottles	15 cents per gallon.
Beer, do.	15 do.
Porter, do.	15 do.
Ale, otherwise than in bottles	10 do.
Beer, do. do.	10 do.
Porter, do. do.	10 do.
Alum	100 cents per cwt.
Almonds	3 cents per pound.
Glass bottles, black, quart	144 cents per gross.
Boots	150 cents per pair.
Bristles	3 cents per pound.
Cards, playing	30 cents per pack.
Cables, tarred	3 cents per pound.
Cordage, tarred	3 do.
untarred	4 do.
Yarns	4 do.
Twine	4 do.
Packthread	4 do.
Seines	4 do.
Candles, tallow	3 do.
wax	6 do.
spermaceti	6 do.
Cassia, Chinese	6 do.

E—Continued.

Articles enumerated.	Rates of duty.
Cinnamon.....	25 cents per pound.
Cloves.....	25 do.
Cheese.....	9 do.
Chocolate.....	3 do.
Cocoa.....	2 do.
Coal.....	5 c. pr. heaped bush.
Copperas.....	100 cents per cwt.
Copper rods.....	4 cents per pound.
Copper bolts.....	4 do.
spikes.....	4 do.
nails.....	4 do.
Composition rods.....	4 do.
bolts.....	4 do.
spikes.....	4 do.
nails.....	4 do.
Coffee.....	5 do.
Cotton.....	3 do.
Currants.....	3 do.
Figs.....	3 do.
Fish, foreign caught.....	\$1 per quintal.
mackerel.....	\$1 50 per barrel.
salmon.....	\$2 do.
all other pickled.....	\$1 do.
Glass, window, not above 8 by 10 inches.....	\$2 50 per 100 square ft.
do 10 by 12 do.....	\$2 75 do.
above 10 by 12 inches.....	\$3 25 do.
Glue.....	5 cents per pound.
Gunpowder.....	8 do.
Hemp.....	\$1 50 per cwt.
Wire, steel, not exceeding No. 18.....	5 cents per pound.
over No. 18.....	9 do.
iron, not exceeding No. 18.....	5 do.
over No. 18.....	9 do.
Iron, in bars or bolts, excepting iron manufac- tured by rolling.....	45 cents per 100 lbs.
in sheets.....	\$2 50 do.
in rods.....	\$2 50 do.
hoops.....	\$2 50 do.
in bars or bolts, when manufactured by rolling.....	\$1 50 do.
Anchors.....	\$1 50 do.
Indigo.....	15 cents per pound.
Lead, in pigs.....	1 cent per pound.
in bars.....	1 do.
in sheets.....	1 do.

E—Continued.

Articles enumerated.	Rates of duty.
Shot, manufactured of lead	2 cents per pound.
Lead, red, dry	3 do.
ground in oil	3 do.
white, dry	3 do.
ground in oil	3 do.
Mace	\$1 do.
Molasses	5 cents per gallon.
Nails	3 cents per pound.
Nutmegs	60 do.
Pepper	8 do.
Pimento	6 do.
Plums	3 do.
Prunes	3 do.
Raisins, muscatel	3 do.
in jars	3 do.
in boxes	3 do.
all other	2 do.
Salt, 56 lbs.	20 cents per bushel.
Ochre, dry	1 cent per pound.
in oil	1½ do.
Steel	\$1 per cwt.
Segars	\$2 50 per 1000
Spirits, from grain, 1st proof	42 cents per gallon.
2d do.	45 do.
3d do.	48 do.
4th do.	52 do.
5th do.	60 do.
above 5th proof	75 do.
from other materials than grain, 1st and 2d proof	38 do.
3d do.	42 do.
4th do.	48 do.
5th do.	57 do.
above 5th do.	70 do.
Shoes, of silk	30 cents per pair.
Slippers, of silk	30 do.
Shoes, leather	25 do.
Slippers, do.	25 do.
Shoes, children's	15 do.
Slippers, do.	15 do.
Spikes	2 cents per pound.
Soap	3 do.
Sugar, brown	3 do.
white, clayed, or powdered	4 do.
lump	10 do.

E—Continued.

Articles enumerated.	Rates of duty.
Sugar, loaf	12 cents per pound.
Candy, sugar	12 do.
Snuff	12 do.
Tallow	1 cent per pound.
Tea, from China, in ships or vessels of the United States, viz:	
Bohea	12 cents per pound.
Souchong	25 do.
other black	25 do.
Imperial	50 do.
Teas, from China, &c.:	
Gunpowder	50 cents per pound.
Gomee	50 do.
Hyson	40 do.
Young hyson	40 do.
Hyson skin	28 do.
other green	28 do.
Teas, from any other place, or in any other than ships or vessels of the United States, viz:	
Bohea	14 do.
Souchong	34 do.
other black	34 do.
Imperial	68 do.
Gunpowder	68 do.
Gomee	68 do.
Hyson	56 do.
Young hyson	56 do.
Hyson skin	38 do.
other green	38 do.
Tobacco, manufactured	10 do.
Whiting	1 cent per pound.
Paris white	1 do.
Wine, Madeira	\$1 per gallon.
Burgundy	\$1 do.
Champagne	\$1 do.
Rhenish	\$1 do.
Tokay	\$1 do.
Sherry	60 cents per gallon.
St. Lucar	60 do.
others not enumerated, when imported in bottles or cases	70 do.
Wines, Lisbon	50 do.
Oporto	50 do.
other, of Portugal	50 do.

E—Continued.

Articles enumerated.	Rates of duty.
Wines, Sicily	50 cents per gallon.
Teneriffe	40 do.
Fayal	40 do.
other, of Western Islands	40 do.
on all others, when imported other- wise than in cases and bottles	25 do.
Duck, Russia, not exceeding 52 archems each piece	\$1 25 per piece.
Holland, do. do. do.	\$2 50 do.
Oil, spermaceti, of foreign fishing	25 cents per gallon.
whale, do. do.	15 do.
other fish, do. do.	15 do.
Oil, olive, in casks	25 do.
Woolen, manufactures of—blankets	Ad valorem 15 per cent.
rugs	do. do.
worsted goods	do. do.
stuff goods	do. do.
All articles imported for the use of the United States	Free.
Philosophical apparatus	do.
Instruments	do.
Books	do.
Maps	do.
Charts	do.
Statues	do.
Busts	do.
Casts	do.
Paintings	do.
Drawings	do.
Engravings	do.
Sculpture, specimens of	do.
Coins, cabinets of	do.
Gems, do.	do.
Medals, do.	do.
Antiquities, collection of	do.
Statuary	do.
Modelling	do.
Painting	do.
Drawing	do.
Etching	do.
Engraving	do.
[Specially imported by order and for the use of any society incorporated for philosophical and literary purposes, or for the encourage-	

E—Continued.

Articles enumerated.	Rates of duty.
ment of the fine arts, or by order and for the use of any seminary of learning.]	Free.
Natural history, specimens of	do.
Mineralogy, do.	do.
Botany do.	do.
Anatomical preparations.	do.
Models of machinery	do.
Models of inventions, other	do.
Plants	do.
Trees	do.
Wearing apparel in actual use	do.
Personal baggage in actual use	do.
Implements of persons arriving in the United States	do.
Tools of trade of persons arriving in the United States	do.
Antimony, regulus of	do.
Cork tree, bark of, unmanufactured	do.
Animals, imported for breed.	do.
Burr stones; unwrought	do.
Coin, gold.	do.
Coin, silver	do.
Bullion, unwrought	do.
Clay, unwrought	do.
Copper, imported in any shape for use of Mint	do.
Copper, in pigs, }	do.
Copper, in bars, } Suited to sheathing ships	do.
Copper, in plates, }	do.
Brass, in pigs, }	do.
Brass, in bars, } Suited to sheathing ships	do.
Brass, in plates, }	do.
Copper, old, fit only to be remanufactured	do.
Brass, old, fit only to be remanufactured	do.
Pewter, old, fit only to be remanufactured	do.
Tin, in pigs	do.
Tin, in bars	do.
Furs, undressed	do.
Hides, raw	do.
Skins, raw	do.
Lapis calaminaris	do.
Plaster-of-Paris	do.
Rags of any kind of cloth	do.
Sulphur	do.
Brimstone	do.
Barilla	do.

E—Continued.

Articles enumerated.	Rates of duty.
Brazil wood.....	Free.
Brazelletto.....	do.
Redwood.....	do.
Camwood.....	do.
Fustic.....	do.
Nicaragua.....	do.
Dye-woods, other.....	do.
Wood, unmanufactured, of any kind.....	do.
Zinc.....	do.
Teutenegue.....	do.
Spelter.....	do.

NOTES.

(a.) That all cotton cloths, or cloths of which cotton is the material of chief value, (excepting nankeens imported directly from China,) the original cost of which, at the place whence imported, with the addition of twenty per centum, if imported from the Cape of Good Hope, or from places beyond it, and of ten per centum if imported from any other place, shall be less than twenty-five cents per square yard, shall, with such addition, be taken and deemed to have cost twenty-five cents per square yard, and shall be charged with duty accordingly.

(b.) That all unbleached and uncolored cotton twist, yarn, or thread, the original cost of which shall be less than sixty cents per pound, shall be deemed and taken to have cost sixty cents per pound, and shall be charged with duty accordingly; and all bleached and colored yarn, the original cost of which shall have been less than seventy-five cents per pound, shall be taken and deemed to have cost seventy-five cents per pound, and shall be charged with duty accordingly.

E—Continued.

1818, APRIL 20.

To increase the duties on certain manufactured articles.

Articles enumerated.	Rates of duty.
Iron, in pigs.....	50 cents per cwt.
castings.....	75 do.
Nails.....	4 cents per pound.
Spikes.....	3 do.
Iron, in bars and bolts, manufactured without rolling.....	75 cents per cwt.
Anchors.....	2 cents per pound.
Alum.....	\$2 per cwt.

E—Continued.

1818, APRIL 20.

To increase the duties on certain manufactured articles.

Articles enumerated.	Rates of duty.
Copper, manufactures of.....	Ad valorem 25 per cent.
Saddlery, silver plated.....	do. do.
Furniture, coach.....	do. do.
harness.....	do. do.
Glass, cut.....	do. 30 per cent.
Tacks, not exceeding 16 oz. M.....	5 cents per thousand.
Brads, do. do.....	do. do.
Sprigs, do. do.....	do. do.
Tacks, exceeding 16 oz. M.....	3 cents per pound.
Brads, do. do.....	do. do.
Sprigs, do. do.....	do. do.
Sheetings, brown Russia, not exceeding 52 archems in each piece.....	\$1 60 per piece.
white, do. do.....	\$2 50 per piece.

E—Continued.

1819, MARCH 3.

To regulate the duties on certain wines.

Articles enumerated.	Rates of duties.
On wines <i>not enumerated</i> in the act "to regulate the duties on imports and tonnage," passed the 27th April, 1816, when imported in bottles or cases, and paying a duty of 70 cents per gallon.....	30 cents per gallon.
On wines <i>not enumerated</i> in the act "to regulate the duties on imports and tonnage," passed the 27th April, 1816, when imported <i>otherwise</i> than in bottles or cases, and paying a duty of 25 cents per gallon.....	15 cents per gallon.

E—Continued.

1824, MAY 22.

To amend the several acts imposing duties on imports.

Articles enumerated.	Rates of duty.	
Sail duck	Ad valorem 15 per cent.	
Osnaburgs	do.	do.
Burlaps	do.	do.
Ticklenburgs	do.	do.
Wool, manufactures of, until 30th June, 1825	do.	30 do.
after 30th June, 1825	do.	33½ do.
Blankets	do.	25 do.
Worsted stuff goods	do.	do.
Wool, certain manufactures of, the actual value of which shall not exceed 33½ cents per square yard	do.	do.
(a) Cotton, manufactures of	do.	do.
Flax do.	do.	do.
Hemp do.	do.	do.
Silk do. coming from beyond the Cape of Good Hope ..	do.	do.
do. all other	do.	20 do.
Wool, unmanufactured, till 1st June, 1825.	do.	do.
1st June, 1826.	do.	25 do.
afterwards	do.	30 do.
unmanufactured, the value, actual, of which, at the place whence im- ported, shall not exceed 10 cents per pound	do.	15 do.
(b) Hats, Leghorn	do.	50 do.
straw	do.	do.
chip	do.	do.
grass	do.	do.
Bonnets of Leghorn	do.	do.
straw	do.	do.
chip	do.	do.
grass	do.	do.
Flats, for making hats or bonnets	do.	do.
Braids do. do.	do.	do.
Plats do. do.	do.	do.
Wares, jappaned	do.	25 do.
plated	do.	do.
Brass, manufactures of	do.	do.
Iron do.	do.	do.
Steel do.	do.	do.
Pewter do.	do.	do.
Lead do.	do.	do.
Tin do.	do.	do.

E—Continued.

Articles enumerated.	Rates of duty.
Cloths, bolting.....	Ad valorem 15 per cent.
Hair cloth.....	do. 30 do.
seating.....	do. do.
Marble.....	do. do.
manufactures of.....	do. do.
Paper hangings.....	do. 40 do.
Cotton, coach laces of.....	do. 35 do.
Other materials do.....	do. do.
Laces, all other.....	do. 12½ do.
Lead in pigs.....	2 cents per pound.
bars.....	2 do.
sheets.....	2 do.
Shot.....	3½ do.
Lead, red, dry.....	4 do.
white, dry.....	4 do.
red, ground in oil.....	4 do.
white do.....	4 do.
Carpets and carpeting, Brussels.....	50 cents per sq. yard.
Turkey.....	50 do.
Wilton.....	50 do.
other kinds of wool.....	20 do.
flax.....	20 do.
hemp.....	20 do.
cotton.....	20 do.
or parts of either.....	20 do.
Oil cloth carpeting.....	Ad valorem 30 per cent.
Oil cloths of every description.....	do. do.
Carpets and carpeting, all other.....	do. do.
Mats.....	do. do.
Cloths, floor, of tow.....	do. do.
flags.....	do. do.
any other material.....	do. do.
Hemp.....	\$35 per ton.
Cables, tarred.....	4 cents per pound.
Cordage, tarred.....	4 do.
untarred.....	5 do.
Yarns.....	5 do.
Twine.....	5 do.
Packthread.....	5 do.
Seines.....	5 do.
Cotton bagging.....	3¾ cents per sq. yard.
Iron, in bars and bolts, not manufactured in whole or in part by rolling.....	90 cents per 112 pounds.
round or braziers' rods of 3-16 to 8-16 of an inch diameter, inclusive.....	3 cents per pound.

E—Continued.

Articles enumerated.	Rates of duty.
Iron, nail rods	3 cents per pound.
spike rods	3 do.
slit	3 do.
sheet	3 do.
hoop	3 do.
slit or rolled for band	3 do.
scroll	3 do.
casement rods	3 do.
Spikes	4 do.
Nails, cut	5 do.
wrought	5 do.
Tacks, not exceeding 16 ounces to the M.	5 do.
Brads, do. do.	5 do.
Sprigs, do. do.	5 do.
Wire, steel, not exceeding No. 18	5 do.
over do.	9 do.
iron, not exceeding do.	5 do.
over do.	9 do.
square, used in the manufacture of stretchers for umbrellas	Ad valorem 12 per ct.
Anvils	2 cents per pound.
Anchors	2 do.
Cables of iron, or parts thereof	3 do.
Chains do. do.	3 do.
Mill cranks, of wrought iron	4 do.
irons, do.	4 do.
Mill saws	\$1 each.
Blacksmith's hammers and sledges	2½ cents per pound.
Muskets	\$1 50 per stand
Rifles	\$2 50 each.
Arms, fire	Ad valorem 30 per ct.
Arms, side	do. do.
Cutting-knives, of iron or steel	do. do.
Scythes, do.	do. do.
Sickles, do.	do. do.
Reaping-hooks, do.	do. do.
Spades, do.	do. do.
Shovels, do.	do. do.
Screws, of iron, weighing 25 lbs. or upwards	do. do.
Screws, of iron, for wood called wood-screws	do. do.
Vessels of cast iron, not otherwise specified	1½ cents per pound.
All other castings of iron not specified	1 cent per pound.
Copper, vessels of, all	Ad valorem 35 per ct.
Quills, prepared or manufactured	do. 25 do.
Slates, for building	do. do.

E—Continued.

Articles enumerated.	Rates of duty.
Tiles, for building	Ad valorem 25 per ct.
Blacklead pencils	do. 40 do.
Candles, tallow	5 cents per pound.
Candles, spermaceti	8 do.
Soap	4 do.
Lard	3 do.
Wheat	25 cents per bushel.
Oats	10 do.
Wheat flour	50 cents per cwt.
Potatoes	10 cents per bushel.
Coal	6 cts per heaped bush.
Corks	12 cents per pound.
Shoes, of prunella, stuff, or nankeen	25 cents per pair.
Slippers, of prunella, stuff, or nankeen	25 do.
Boots or bootees, laced	\$1 50 do.
Linseed oil	25 cents per gallon.
Rapeseed oil	25 do.
Hempseed oil	25 do.
Castor oil	40 do.
Ale, in bottles	20 do.
Beer, in bottles	20 do.
Porter, in bottles	20 do.
Ale, otherwise than in bottles	15 do.
Beer, otherwise than in bottles	15 do.
Porter, otherwise than in bottles	15 do.
Beef	2 cents per pound.
Pork	2 do.
Butter	5 do.
Vinegar	8 cents per gallon.
Alum	\$2 50 per cwt.
Saltpetre, refined	3 cents per pound.
Vitriol, blue	4 do.
Vitriol, Roman	4 do.
Vitriol, oil of	3 do.
Salts, Glauber	2 do.
Salts, Epsom	4 do.
Camphor, crude	8 do.
Camphor, refined	12 do.
Copperas	\$2 per cwt.
Cayenne pepper	15 cents per pound.
Ginger	2 do.
Chocolate	4 do.
Currants	3 do.
Figs	3 do.
Plums	4 do.

E—Continued.

Articles enumerated.	Rates of duty.
Prunes	4 cents per pound.
Raisins, Muscatel	4 do.
Raisins, in jars and boxes	4 do.
Raisins, all other	3 do.
Glass, window, not above 8 by 10 inches	\$3 per 100 square feet.
Glass, window, not above 10 by 12 inches	\$3 50 do.
Glass, window, above 10 by 12 inches	\$4 do.
Glass, window, in plates	\$4 do.
Black glass bottles, not exceeding one quart	\$2 per gross.
Black glass bottles, exceeding one quart and not more than two quarts	\$2 50 do.
Black glass bottles, over two quarts and not exceeding one gallon	\$3 do.
Demijohns	25 cents each.
Vials, apothecaries', capacity 4 oz. and less	\$1 per gross.
above 4 oz. and not exceeding 8 oz.	\$1 25 do.
Wares of cut glass, not specified	3 cents per lb., and ad valorem 30 pr. ct.
Articles, all other of glass	2 cents per lb., and ad valorem 20 pr. ct.
Books, printed previous to the year 1775	4 cents per volume.
Books, printed in other language than English, except Latin or Greek	4 do.
Books, printed in Latin or Greek, bound	15 cents per pound.
Books, printed in Latin or Greek, not bound	13 do.
Books, all others, bound	30 do.
Books, all others, not bound	26 do.
Paper, folio, of all kinds	20 do.
Paper, quarto post, of all kinds	20 do.
Paper, foolscap	17 do.
Paper, drawing, all	17 do.
Paper, writing, all	17 do.
Paper, printing	10 do.
Paper, copperplate	10 do.
Paper, stainers'	10 do.
Paper, sheathing	3 do.
Paper, binder's boards	3 do.
Paper, box boards	3 do.
Paper, wrapping	3 do.
Paper, all other	15 do.
	12½ pr. ct. on all articles not herein specified, and now paying a duty of 7½ per cent. ad valorem.

E—Continued.

Articles enumerated.	Rates of duty.
Patent adhesive felt, for covering ships' bottoms	Free.
Drugs, dyeing, and materials for composing dyes, not subject to other rates of duty. . . .	Ad valorem 12½ pr. cent.
Gum, Arabic	do.
Gum, Senegal	do.
Jewelry	do.
Watches, gold, or parts thereof:	do.
Watches, silver, or parts thereof	do.
Lace, gold	do.
Lace, silver	do.
Embroidery	do.
Epaulets	do.
Stones, precious, set or not set	do.
Pearls, precious, set or not set	do.
Stones, Bristol or pastework	do.
Gold, all articles composed wholly or chiefly of	do.
Silver, do. do.	do.
Pearl, do. do.	do.
Stones, precious, do. do.	do.
Laces of thread	do.
Lace veils of thread	do.
Lace shawls of thread	do.
Lace shades of thread	do.
Laces of silk	do.
Lace veils of silk	do.
Lace shawls of silk	do.
Lace shades of silk	do.
Articles, all, not herein specified	do.

NOTES.

(a.) "That all cotton cloths whatsoever, or cloths of which cotton shall be a component material, excepting nankeens imported directly from China, the original cost of which at the place whence imported, with the addition of twenty per centum if imported from the Cape of Good Hope, or any place beyond it, and of ten per centum if imported from any other place, shall be less than thirty cents per square yard, shall, with such addition, be taken and deemed to have cost thirty cents per square yard, and shall be charged with duty accordingly. And that all unbleached cotton twist, yarn, or thread, the original cost of which shall be less than sixty cents per pound, shall be deemed and taken to have cost sixty cents per pound, and shall be charged with duty accordingly. And all bleached or colored cotton yarn, twist, or thread, the original cost of which shall be less than seventy-five cents per pound, shall be deemed and taken to have cost seventy-five cents per pound, and shall be charged with duty accordingly."

(b.) "That all Leghorn hats and bonnets, and all hats or bonnets of straw, chip, or grass, which, at the place whence imported, with the addition of two per centum, shall have cost less than one dollar each, shall, with such addition, be taken and deemed to have cost one dollar each, and shall be charged with duty accordingly."

E—Continued.

1828, MAY 19.

In alteration of the several acts imposing duties on imports.

Articles enumerated.	Rates of duty.
Iron, in bars or bolts, not manufactured in whole or in part by rolling.....	1 cent per pound.
bar and bolt, made wholly or in part by rolling.....	\$37 per ton.
pig wire, not exceeding No. 14.....	62½ cents per 112 lbs.
over do.....	6 cents per pound.
steel, not exceeding No. 14.....	10 do.
over do.....	6 do.
round or braziers' rods of 3-16 to 8-16 of an inch in diameter.....	10 do.
nail rods, slit or rolled.....	3½ do.
spike rods do.....	3½ do.
sheet.....	3½ do.
hoop.....	3½ do.
band, slit or rolled.....	3½ do.
scroll do.....	3½ do.
casement rods, slit or rolled.....	3½ do.
Axes.....	Ad valorem 35 per cent.
Adzes.....	do. do.
Drawing knives.....	do. do.
Cutting do.....	do. 40 do.
Sickles.....	do. do.
Reaping hooks.....	do. do.
Scythes.....	do. do.
Spades.....	do. do.
Shovels.....	do. do.
Squares, iron.....	do. 35 do.
steel.....	do. do.
Bridle bits.....	do. do.
Steelyards.....	do. do.
Scale beams.....	do. do.
Socket chisels.....	do. do.
Vices.....	do. do.
Screws of iron for wood, called wood-screws.....	do. 40 do.
Steel.....	\$1 50 per 112 pounds.
Lead, in pigs.....	3 cents per pound.
bars.....	3 do.
sheets.....	3 do.
Shot, leaden.....	4 do.
Lead, red, dry.....	5 do.

E—Continued.

Articles enumerated.	Rates of duty.
Lead, red, ground in oil.....	5 cents per pound.
Lead, white, dry.....	5 do.
ground in oil.....	5 do.
Litharge.....	5 do.
Orange, mineral.....	5 do.
Lead, manufactured into pipes.....	5 do.
sugar of.....	5 do.
Wool, unmanufactured, four cents per pound, and in addition thereto an ad valorem duty of forty per cent. until 30th June, 1829, when an additional duty of 5 per cent. is added, and that amount annually till the additional duty ad valorem amounts to 50 per cent.....	4 cents per pound and ad valorem 50 per cent.
(a) Manufactures of, or of which it shall be a component part, to 30th June, 1829, 40 per cent.....	Ad valorem 40 per cent.
(a) After the 30th June, 1829, 45 per cent.....	do. 45 do.
(a) The actual value of which shall exceed \$4 the square yard to 30th June, 1829, 45 per cent.....	do. 45 do.
(a) After 30th June, 1829, 50 per cent.	do. 50 do.
Manufactures of, except flannel and baizes, the actual value of which at the place whence imported shall not exceed 33 $\frac{1}{3}$ cents per-square yard...	14 cts. per square yard.
Blankets.....	Ad valorem 35 per-cent.
Hosiery.....	do. do.
Mits.....	do. do.
Gloves.....	do. do.
Binding.....	do. do.
Clothing, ready made.....	do. do.
Carpets and carpeting, Brussels.....	70 cts. per square yard.
Turkey.....	70 do.
Wilton.....	70 do.
Venitian.....	40 do.
ingrain.....	40 do.
wool, or parts thereof..	32 do.
flax do.....	32 do.
hemp do.....	32 do.
cotton do.....	32 do.
Floor cloths, patent, printed, or painted.....	50 do.
Oil cloth, other than the above.....	25 do.

E—Continued.

Articles enumerated.	Rates of duty.
Oil cloth, furniture.....	15 cts per square yard.
Floor matting, of flags.....	15 do.
Floor matting, of other materials.....	15 do.
Hemp, manufactured, until 30th June, 1829 from which time \$5 per ton in addition per annum, until the duty shall amount to \$60 per ton.....	\$45 per ton. \$60 per ton.
Cotton bagging, until 30th June, 1829.....	4½ cts. per square yard.
after do. do.....	5 do.
Flax, manufactured, until 30th June, 1829....	\$35 per ton.
from which time an additional duty of \$5 per ton per annum, until the duty shall amount to.....	\$60 per ton.
Duck, sail.....	9 cts. per square yard.
and in addition thereto one half cent yearly, until the same shall amount to..	12½ do.
Molasses.....	10 cts. per gallon.
Spirits, distilled from grain, 1st proof.....	57 do.
2d do.....	60 do.
3d do.....	63 do.
4th do.....	67 do.
5th do.....	75 do.
above 5th do.....	90 do.
of other materials, 1st do.....	53 do.
2d do.....	53 do.
3d do.....	57 do.
4th do.....	63 do.
5th do.....	72 do.
above 5th do.....	85 do.
Silk manufactures, or of which it shall be a component part, from beyond Cape of Good Hope.....	Ad valorem 30 per cent.
all others.....	do. 20 do.
Indigo, from 30th June, 1829.....	20 cents per pound.
and from that time an additional duty of ten cents per pound each year, until the whole duty shall amount to	50 do.
Glass, window, above 10 by 15 inches.....	\$5 per 100 square feet.
in plates or sheets, uncut....	\$5 do.
Vials and bottles, not exceeding capacity of 6 ounces each.....	\$1 75 per gross.
Slates, roofing, not exceeding 12 inches in length by 6 wide.....	\$4 per ton.
exceeding 12 and not exceed- ing 14 in length.....	\$5 do.

E—Continued.

Articles enumerated.	Rates of duty.
Slates, roofing, exceeding 14 and not exceeding 16 in length.....	\$6 per ton.
exceeding 16 and not exceeding 18 in length.....	7 per ton.
exceeding 18 and not exceeding 20 in length.....	8 per ton.
exceeding 20 and not exceeding 24 in length.....	9 per ton.
imported; ciphering.....	Ad valorem 33½ per ct.

NOTES.

(a.) *Shall not exceed 50 cents, shall be deemed to cost 50 cents.*—“On manufactures of wool, or of which wool shall be a component part, (except carpetings, blankets, worsted, stuff goods, bombazines, hosiery, mits, gloves, caps, and bindings,) the actual value of which at the place whence imported shall not exceed fifty cents the square yard, shall be deemed to have cost fifty cents the square yard, and be charged thereon with a duty of forty per centum ad valorem until the 30th June, 1829, and from that time a duty of forty-five per centum ad valorem.”

Shall exceed 50 cents, and not exceed \$1, shall be deemed to cost \$1.—“On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which at the place whence imported shall exceed fifty cents the square yard, and shall not exceed one dollar the square yard, shall be deemed to have cost one dollar the square yard, and be charged thereon with a duty of forty per centum ad valorem until the 30th June, 1829, and from that time a duty of forty-five per centum ad valorem.”

Shall exceed \$1, and not exceed \$2 50, shall be deemed to cost \$2 50.—“On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which at the place whence imported shall exceed one dollar the square yard, and shall not exceed two dollars and fifty cents the square yard, shall be deemed to have cost two dollars and fifty cents the square yard, and be charged thereon with a duty of forty per centum ad valorem until the 30th June, 1829, and from that time a duty of forty-five per centum ad valorem.”

Shall exceed \$2 50, and not exceed \$4, shall be deemed to cost \$4.—“All manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which at the place whence imported shall exceed two dollars and fifty cents the square yard, and shall not exceed four dollars the square yard, shall be deemed to have cost at the place whence imported four dollars the square yard, and a duty of forty per centum ad valorem shall be levied, collected, and paid on such valuation, until the 30th June, 1829, and from that time a duty of forty-five per centum ad valorem.”

E—Continued.

1828, MAY 24.

Altering the duties on wines.

Articles enumerated.	Rates of duty.
Wines, of France, when imported in casks...	15 cents per gallon.
Germany, do. do.	15 do.
Spain, do. do.	15 do.
Mediterranean, do. do.	15 do.
(unless specially enumerated.)	
red, of France, when not imported in bottles	10 do.
red, of Spain, do. do.	10 do.
of all countries, when imported in bottles or cases, unless specially enumerated	30 do.
of Sicily, whether imported in bottles, cases, or casks	30 do.
all not enumerated, do. do.	30 do.
Sherry, in bottles, cases, or casks	50 do.
Madeira, do. do.	30 do.

E—Continued.

1830, MAY 20.

To reduce the duty on coffee, tea, and cocoa.

Articles enumerated.	Rates of duty.
Coffee, after 31st December, 1830	2 cents per pound.
after 31st December, 1831	1 cent per pound.
Cocoa	1 do.
Teas imported from China, or other places east of the Cape of Good Hope, in vessels of the United States—	
Imperial	25 cents per pound.
Gunpowder	25 do.
Gomee	25 do.
Hyson	18 do.
Young hyson	18 do.
Hyson skin	12 do.
Other green teas	12 do.
Souchong	10 do.
Other black	10 do.
Bohea	4 do.

E—Continued.

Articles enumerated.	Rates of duty.
Teas imported from any other place, or in vessels other than those of the United States—	
Imperial	37 cents per pound.
Gunpowder	37 do.
Gomee	37 do.
Hyson	27 do.
Young hyson	27 do.
Hyson skin	20 do.
Other green teas	20 do.
Souchong	18 do.
Other black	18 do.
Bohea	6 do.

E—Continued.

1830, MAY 29.—*To reduce the duty on molasses.*

Article enumerated.	Rate of duty.
Molasses	5 cents per gallon.

E—Continued.

1830, MAY 29.—*To reduce the duty on salt.*

Article enumerated.	Rate of duty.
Salt, bushel of 56 pounds	15 cents per bushel.

E—Continued.

1832, JULY 13.—*Wines of France.*

Articles enumerated.	Rates of duty.
Wines of France, red, in casks	6 cents per gallon.
white, in casks	10 do.
all sorts, in bottles	22 do.

E—Continued.

1832, JULY 14.

To alter and amend the several acts imposing duties on imports.

Articles enumerated.	Rates of duty.
Wool, unmanufactured, not exceeding 8 cents per pound..... exceeding 8 cents per pound.....	Free. 4 cents per pound, and ad valorem 40 per ct.
Cloth, milled and fulled, known by the name of plain, kerseys, and Kendall cottons, of which wool shall be the only material, the value whereof shall not exceed 35 cents per square yard.....	Ad valorem 5 per cent.
Worsted stuff, of silk and worsted.....	do. 10 do.
Shawls, of silk and worsted.....	do. 10 do.
Manufactures of other of silk and worsted.....	do. 10 do.
Yarn, worsted..... woolen.....	do. 20 do. 4 cents per pound, and ad valorem 50 per ct.
Mits.....	Ad valorem 25 per cent.
Gloves.....	do. do.
Bindings.....	do. do.
Blankets.....	do. do.
Hosiery.....	do. do.
Carpets and carpeting, except those specified.....	do. do.
Brussels.....	63 cents per sq. yard.
Wilton.....	do. do.
treble ingrain.....	do. do.
ingrained, all other.....	35 do. do.
Venitian.....	do. do.
Blankets, the value whereof at the place whence exported shall not exceed 75 cents each.....	Ad valorem 5 per cent.
Flannels.....	16 cents per sq. yard.
Bockings.....	do. do.
Baizes.....	do. do.
Laces, coach.....	Ad valorem 35 per cent.
Shawls, merino, made of wool.....	do. 50 do.
Wool, all other manufactures of.....	do. 50 do.
Ready-made clothing.....	do. 50 do.
(a) Cotton, manufactures of.....	do. 25 do.
(b) twist, yarn, and thread.....	do. 25 do.
Nankeens, imported from China.....	do. 20 do.
Floor cloths, stamped.....	43 cents per sq. yard.
printed or painted.....	do. do.
Cloths, oil, of all kinds not specified.....	12½ do. do.
Matting, floor, of flags.....	Ad valorem 5 per cent.

E—Continued.

Articles enumerated.	Rates of duty.
Matting, floor, of other materials.....	Ad valorem 5 per cent.
Iron, in bars and bolts, not manufactured in whole or in part by rolling.....	90 cents per 112 pounds.
bar and bolt, made wholly or in part by rolling.....	\$30 per ton.
pig.....	50 cents per 112 pounds.
vessels of cast, not otherwise specified..	1½ cent per pound.
castings of, all other, do.....	1 do.
wire, not exceeding No. 14.....	5 cents do.
exceeding No. 14.....	9 do.
of steel, not exceeding No. 14.....	5 do.
exceeding No. 14.....	9 do.
silver.....	Ad valorem 5 per cent.
plated.....	do. do.
cap, covered with silk, cotton, flax, or thread.....	12 cents per pound.
bonnet do. do.....	do. do.
round, or braziers' rods, of 3-16 to 8-16 of an inch in diameter.....	3 do. do.
nail rods.....	do. do.
spike rods.....	do. do.
nail plates, slit, rolled, or hammered.....	do. do.
sheet.....	do. do.
hoop.....	do. do.
band, slit, rolled, or hammered.....	do. do.
casement rods.....	do. do.
Spikes.....	4 do. do.
Nails, cut.....	5 do. do.
wrought.....	do. do.
Tacks, not exceeding 16 oz. to the M.....	5 cents per thousand.
Brads, do. do. do.....	do. do.
Sprigs, do. do. do.....	do. do.
Tacks, exceeding 16 oz. to the M.....	5 cents per pound.
Brads, do. do. do.....	do. do.
Sprigs, do. do. do.....	do. do.
Wire, square, used for the manufacture of stretchers for umbrellas.....	Ad valorem 12 per cent.
Anvils.....	3 cents per pound.
Anchors, and all parts thereof.....	do. do.
Mill cranks, of wrought iron.....	4 do. do.
irons, do.....	do. do.
saws, do.....	\$1 each
Blacksmiths' hammers and sledges.....	2½ cents per pound.
Muskets.....	\$1 50 per stand.
Rifles.....	\$2 50 each.

E—Continued.

Articles enumerated.	Rates of duty.
Arms, fire.....	Ad valorem 30 per ct.
Axes.....	do. do.
Adzes.....	do. do.
Hatchets.....	do. do.
Drawing knives.....	do. do.
Cutting knives.....	do. do.
Sickles.....	do. do.
Reaping hooks.....	do. do.
Scythes.....	do. do.
Spades.....	do. do.
Shovels.....	do. do.
Squares of iron.....	do. do.
steel.....	do. do.
Saddlery; plated.....	do. do.
brass.....	do. do.
polished steel.....	do. do.
Furniture, coach, of all descriptions.....	do. do.
harness, do.....	do. do.
Steelyards.....	do. do.
Scale beams.....	do. do.
Socket chisels.....	do. do.
Vices.....	do. do.
Screws of iron, called wood-screws.....	do. do.
Saddlery, common.....	do. 10 do.
tinned.....	do. do.
japanned.....	do. do.
Steel.....	\$1 50 per 112 pounds.
Wares, japanned.....	Ad valorem 25 per ct.
plated.....	do. do.
Brass, manufactures of, not specified.....	do. do.
Iron, do. do.....	do. do.
Steel, do. do.....	do. do.
Pewter, do. do.....	do. do.
Tin, do. do.....	do. do.
Iron, scrap.....	\$12 50 per ton.
old.....	do.
Hemp, manufactured.....	\$40 per ton.
Duck, sail.....	Ad valorem 15 per ct.
Cotton bagging.....	3½ cents per square yd.
Felts, or hat bodies, wholly or in part of wool.....	18 cents each.
Silk, manufactures of, beyond the Cape of Good Hope.....	Ad valorem 10 per ct.
all other.....	do. 5 do.
Sewing silk.....	do. 40 do.
Sugar, brown.....	2½ cents per pound.

E—Continued.

Articles enumerated.	Rates of duty.
Sugar, syrup of cane, in casks	3½ cents per pound.
Sugar, white, clayed	3½ do.
Salt	10 cents per 56 lbs.
Lead, old	2 cents per pound.
scrap	do. do.
Teas, of all kinds, imported from places this side of the Cape of Good Hope, or in vessels other than those of the United States:..	10 cents per pound.
Slates	Ad valorem 25 per ct.
Glass, window, not above 8 by 10 inches.	\$3 00 per 100 sq. feet.
10 by 12 inches:	\$3 50 do.
above 10 by 12 inches	\$4 00 do.
in plates uncut	\$4 00 do.
Vials and bottles, perfumery, not exceeding 4 oz. each	\$2 50 per gross.
exceeding 4 oz. and not ex- ceeding 16 oz.	\$3 25 do.
fancy, not exceeding 4 oz. each	\$2 50 do.
exceeding 4 oz. and not ex- ceeding 16 oz.	\$3 25 do.
Glass, wares of, cut, not specified	3 cents per pound, and ad valorem 30 per ct.
black bottles, not exceeding 1 quart:..	\$2 00 per gross.
exceeding 1 quart	\$2 50 do.
demijohns	25 cents each.
all other articles, not specified	2 cents per pound, and ad valorem 20 per ct.
Paper hangings	Ad valorem 40 per ct.
Hats, of Leghorn	do. 30 do.
straw	do. do.
chip	do. do.
grass	do. do.
Bonnets, of Leghorn	do. do.
straw	do. do.
chip	do. do.
grass	do. do.
Flat braids, for making hats or bonnets	do. do.
Plaits, do. do.	do. do.
Whalebone, the product of foreign fishing	do. 12½ do.
Silk, raw	do. do.
Furs, dressed	do. do.
Boards	do. 25 do.
Planks	do. do.
Walking canes	do. do.

E—Continued.

Articles enumerated.	Rates of duty.	
Walking sticks	Ad valorem 25 pr. cent.	
Frames for umbrellas and parasols	do.	do.
Sticks, for umbrellas and parasols	do.	do.
Wood, manufactures of, not specified	do.	do.
Copper, vessels	do.	do.
Copper, manufactures of, not specified	do.	do.
Hemp, do. do.	do.	do.
Flax, do. do.	do.	do.
Fans	do.	do.
Artificial flowers	do.	do.
Ornamental feathers	do.	do.
Ornaments for head-dresses	do.	do.
Caps for women	do.	do.
Millinery of all kinds	do.	do.
Comfits, preserved in sugar or brandy	do.	do.
Sweetmeats, do: do.	do.	do.
Umbrellas	do.	do.
Parasols	do.	do.
Parchment	do.	do.
Vellum	do.	do.
Wafers	do.	do.
Black lead pencils	do.	do.
Brushes, of all kinds	do.	do.
Cabinet wares	do.	30 do.
Hats, of fur	do.	do.
leather	do.	do.
wool	do.	do.
Caps, of fur	do.	do.
leather	do.	do.
wool	do.	do.
Leather, whips	do.	do.
bridles	do.	do.
saddles	do.	do.
all manufactures of	do.	do.
Carriages, and parts thereof	do.	do.
Boots	\$1 50 per pair.	
Bootees	do.	
Shoes of leather	25 cents per pair.	
prunella, stuff, or nankeen	do.	
Slippers, do. do. do.	do.	
Ware, porcelain	Ad valorem 20 pr. cent.	
China	do.	do.
stone	do.	do.
earthen	do.	do.
Musical instruments	do.	30 do.

E—Continued.

Articles enumerated.	Rates of duty.	
Marble, manufactures of	Ad valorem	20 pr. cent.
Olive oil, in casks	20 cents	per gallon.
Wines of France, red, in casks	6	do.
white, in casks	10	do.
of all sorts, in bottles	22	do.
Until 3d March, 1834; after that, one half of those rates respectively.		
Wines, of Germany, in casks	7½	do.
Spain, do.	7½	do.
Mediterranean, in casks	7½	do.
(unless specially enumerated.)		
red, of Spain, when not imported in bottles.	5	do.
of all countries, when imported in bottles or		
cases, unless specially enumerated.	15	do.
of Sicily, whether imported in bottles,		
cases, or casks	15	do.
all, not enumerated	15	do.
Sherry, in bottles, cases, or casks	25	do.
Madeira, do. do.	25	do.
Barley	Ad valorem	15 pr. cent.
Baskets, grass	do.	do.
straw	do.	do.
Composition beads	do.	do.
Wax do.	do.	do.
Amber do.	do.	do.
All other do., not enumerated.	do.	do.
Lampblack	do.	do.
Indigo	do.	do.
Linens, bleached	do.	do.
unbleached	do.	do.
Boxes, shell	do.	do.
paper	do.	do.
Hair bracelets	do.	do.
not made up for head-dresses	do.	do.
Bricks	do.	do.
Tiles, paving	do.	do.
Brooms of hair	do.	do.
palm leaf	do.	do.
Cashmere of Thibet	do.	do.
Down of all kinds	do.	do.
Feathers for beds	do.	do.
Articles, all not herein specified either as free or as liable to a different duty, and which, by the existing laws, pay an ad valorem duty higher than 15 per cent.	do.	do.

E—Continued.

Articles enumerated.	Rates of duty.
Yarn	5 cents per pound.
Cordage, tarred	4 do.
untarred	5 do.
Ticklenburgs	Ad valorem 15 pr. cent.
Osnaburgs	do. do.
Burlaps	do. do.
Potash, bichromate	do. 12½ do.
prussiate of	do. do.
chromate	do. do.
Nitrate of lead	do. do.
Aquafortis	do. do.
Tartaric acid	do. do.
Tartaric emetic	do. 15 do.
Salts, Rochelle	do. do.
Sulphate of quinine	do. do.
Calomel	do. do.
Corrosive sublimate	do. do.
Sulphate of magnesia	4 cents per pound.
Salts, glauber	2 do.
Alum	\$2 50 per cwt.
Copperas	\$2 00 do.
Manganese	Ad valorem 12½ pr. ct.
Acid, muriatic	do. do.
sulphuric	3 cents per pound.
Saltpetre, refined	3 do.
Blue vitriol	4 do.
Carbonate of soda	Ad valorem 15 pr. ct.
Lead, red	5 cents per pound.
white	5 do.
Litharge	5 do.
Lead, sugar of	5 do.
Combs	Ad valorem 15 pr. ct.
In addition to articles exempted from duty by the existing laws, (see previous acts,) the following are added, viz:	
Teas, of all kinds, imported from China, or other places east of the Cape of Good Hope, and in vessels of the United States	Free.
Coffee	do.
Cocoa	do.
Almonds	do.
Currants	do.
Prunes	do.
Figs	do.
Raisins in jars or cases	do.

E—Continued.

Articles enumerated.	Rates of duty.
Raisins, all other	Free.
Pepper, black	do.
Ginger	do.
Mace	do.
Nutmegs	do.
Cinnamon	do.
Cassia	do.
Cloves	do.
Pimento	do.
Camphor	do.
Saltpetre, crude	do.
Flax, unmanufactured	do.
Quicksilver	do.
Opium	do.
Quills, unprepared	do.
Tin, in plates and sheets	do.
Marble, unmanufactured	do.
Argol	do.
Gum Arabic	do.
Gum Senegal	do.
Gold epaulets	do.
Silver do.	do.
Lac dye	do.
Madder	do.
Madder root	do.
Nuts, used in dyeing	do.
Berries, do.	do.
Saffron	do.
Tumeric	do.
Woad, or pastel	do.
Aloes	do.
Ambergris	do.
Burgundy pitch	do.
Peruvian bark	do.
Cochineal	do.
Capers	do.
Chamomile flowers	do.
Coriander seed	do.
Cantharides	do.
Castanas	do.
Catsup	do.
Chalk	do.
Cocculus indicus	do.
Coral	do.
Dates	do.

E—Continued.

Articles enumerated.	Rates of duty.
Filberts.....	Free.
Filtering stones.....	do.
Frankincense.....	do.
Grapes.....	do.
Gamboge.....	do.
Hemlock.....	do.
Henbane.....	do.
Horn plates for lanterns.....	do.
Ox horns.....	do.
Horns and tips, and others.....	do.
India rubber.....	do.
Ipecacuanha.....	do.
Ivory, manufactured.....	do.
Juniper berries.....	do.
Musk.....	do.
Nuts of all kinds.....	do.
Olives.....	do.
Oil of juniper.....	do.
Paintings.....	do.
Drawings.....	do.
Ratans, unmanufactured.....	do.
Reeds, do.....	do.
Rhubarb.....	do.
Rottenstone.....	do.
Tamarinds.....	do.
Tortoise shell.....	do.
Tin foil.....	do.
Shellac.....	do.
Sponges.....	do.
Sago.....	do.
Lemons.....	do.
Limes.....	do.
Pineapples.....	do.
Cocoanuts.....	do.
Shells.....	do.
Iris, or orris root.....	do.
Arrow root.....	do.
Bole ammoniac.....	do.
Colombo root.....	do.
Annatto.....	do.
Aniseed.....	do.
Oil of aniseed.....	do.
cloves.....	do.
Cummin seed.....	do.
Sarsaparilla.....	do.

E—Continued.

Articles enumerated.	Rates of duty.
Balsam tolu	Free.
Assafoetida	do.
Ava root	do.
Alcornoqui	do.
Canella alba	do.
Cascarilla	do.
Harlaem oil	do.
Manna and Senna	do.
Tapioca	do.
Vanilla beans	do.
Oil of almonds	do.
Nux vomica	do.
Amber	do.
Platina	do.
Busts of marble, metal, or plaster	do.
Casts of bronze, or of plaster	do.
Strings of musical instruments	do.
Flints	do.
Kelp	do.
Kermes	do.
Pins	do.
Needles	do.
Mother-of-pearl	do.
Hair unmanufactured	do.
Hair pencils	do.
Brazil paste	do.
Tartar, crude	do.
Vegetables, such as are used in dyeing and in composing dyes	do.
Weld	do.
Articles used principally for dyeing	do.
Drugs, medicinal, all other	do.
All articles not enumerated in this act nor the existing laws, and which are liable to an ad valorem duty of 15 per cent.	do.

NOTES.

(a) 1832, July 14.—“That all manufactures of cotton, or of which cotton shall be a component part, not dyed, colored, printed, or stained, not exceeding in value 30 cents the square yard, shall be valued at 30 cents the square yard; and if dyed, colored, printed, or stained, in whole or in part, not exceeding in value 35 cents the square yard, shall be valued at 35 cents per square yard.”

(b) 1824, May 22.—“And that all unbleached and uncolored cotton twist, yarn, or thread, the original cost of which shall be less than 60 cents per pound, shall be deemed and taken to have cost 60 cents per pound, and shall be charged with duty accordingly; and all bleached or colored cotton yarn, twist, or thread, the original cost of which shall be less than 75 cents per pound, shall be deemed and taken to have cost 75 cents per pound, and shall be charged with duty accordingly.”

E—Continued.

1833, MARCH 2.

To explain and amend act of July 14, 1832, so far as relates to hardware, copper, &c.

Articles enumerated.	Rates of duty.
Copper bottoms, cut round.....	Ad valorem 25 per cent.
cut round to the edge.....	do. do.
Still bottoms, cut round.....	do. do.
turned up on edge.....	do. do.
Copper plates weighing more than 34 ounces per square foot, commonly called brazier's copper.....	do. do.
Copper sheets, do. do. do. do.	do. do.
Tobacco leaves, unmanufactured.....	do. 12½ do.

1841, SEPTEMBER 11.

Relating to duties and drawbacks.

Articles enumerated.	Rates of duty.
Cloth, milled and fulled, known by the name of plains, kerseys, and Kendall cottons, of which wool shall be the only material, the value whereof shall not exceed 35 cents per square yard.....	Ad valorem 20 per cent.
Worsted stuff, of silk and worsted.....	do. do.
Shawls, do.	do. do.
Manufactures of other, do.	do. do.
Blankets, the value whereof at the place whence exported shall not exceed 75 cents each....	do. do.
Matting, floor, of flags.....	do. do.
of other materials.....	do. do.
Wire, of silver.....	do. do.
plated.....	do. do.
square, used for the manufacture of stretchers for umbrellas.....	do. do.
Saddlery, common.....	do. do.
tinned.....	do. do.
japanned.....	do. do.
Duck, sail.....	do. do.

E—Continued.

Articles enumerated.	Rates of duty.	
Silk, manufactures, beyond Cape of Good Hope, all other.....	Ad valorem 20 per cent.	
raw.....	do.	do.
Furs, dressed.....	do.	do.
Barley.....	do.	do.
Baskets of grass.....	do.	do.
straw.....	do.	do.
Composition beads.....	do.	do.
Wax do.....	do.	do.
Amber do.....	do.	do.
All other do. not enumerated.....	do.	do.
Lampblack.....	do.	do.
Linens, bleached.....	do.	do.
unbleached.....	do.	do.
Boxes, shell.....	do.	do.
paper.....	do.	do.
Hair bracelets.....	do.	do.
not made up for head-dresses.....	do.	do.
Bricks.....	do.	do.
Tiles, paving.....	do.	do.
Brooms, of hair.....	do.	do.
palm leaf.....	do.	do.
Cashmere, of Thibet.....	do.	do.
Down, of all kinds.....	do.	do.
Feathers for beds.....	do.	do.
Ticklenburgs.....	do.	do.
Burlaps.....	do.	do.
Osnaburgs.....	do.	do.
Articles, all, not specified either as free or as liable to a different duty, and which, by the existing laws previous to July 14, 1832, pay an ad valorem duty higher than 15 per cent..	do.	do.
Acid, muriatic.....	do.	12½ do.
sulphuric, or oil of vitriol.....	3 cents per pound.	
Alum.....	\$2 50 per cwt.	
Acid, tartaric.....	Ad valorem 12½ pr. ct.	
Aquafortis.....	do.	do.
Blue vitriol.....	4 cents per pound.	
Calomel.....	Ad valorem 15 per cent.	
Carbonate of soda.....	do.	do.
Corrosive sublimate.....	do.	do.
Combs.....	do.	do.
Copperas.....	\$2 per cwt.	
Indigo.....	Ad valorem 15 per cent.	
Nitrate of lead.....	do.	12½ do.

E—Continued.

Articles enumerated.	Rates of duty.
Lead, red, dry	5 cents per pound.
white, dry	do.
red; ground in oil	do.
white, ground in oil	do.
sugar of	do.
Manganese	Ad valorem 12½ per cent.
Sulphate of magnesia	4 cents per pound.
Potash, bichromate	Ad valorem 12½ per cent.
chromate	do. do.
prussiate	do. do.
Salts, glauber	2 cents per pound.
Rochelle	Ad valorem 15 per cent.
Sulphate of quinine	do. do.
Saltpetre, refined	3 cents per pound.
Cocoa	Ad valorem 20 per cent.
Almonds	do. do.
Currants	do. do.
Prunes	do. do.
Figs	do. do.
Raisins, in jars or boxes	do. do.
all others	do. do.
Pepper, black	do. do.
Ginger	do. do.
Mace	do. do.
Nutmegs	do. do.
Cinnamon	do. do.
Cassia	do. do.
Cloves	do. do.
Pimento	do. do.
Camphor	do. do.
Quills, prepared	do. do.
Tin, in plates	do. do.
sheets	do. do.
Marble, unmanufactured	do. do.
Capers	do. do.
Coral	do. do.
Dates	do. do.
Filberts	do. do.
Filtering-stones	do. do.
Frankincense	do. do.
Grapes	do. do.
Nuts of all kinds	do. do.
Olives	do. do.
Tin foil	do. do.
Lemons	do. do.

E—Continued.

Articles enumerated.	Rates of duty.
Limes	Ad. valorem 20 per cent.
Pineapples	do. do.
Cocoanuts	do. do.
Shells	do. do.
Oil of cloves	do. do.
Strings for musical instruments	do. do.
Pins	do. do.
Brazil paste	do. do.
Rosewood	do. do.
Satin wood	do. do.
Mahogany	do. do.
Tea	Free.
Coffee	do.
Paintings, the production of American artists abroad	do.
Statuary, do. do. do. do.	do.
All articles imported for the use of United States	do.
The following articles, when specifically im- ported by order and for the use of any so- ciety, &c., or for the use of any college, academy, &c., in the United States:—	
Philosophical apparatus	do.
Instruments	do.
Books	do.
Maps	do.
Charts	do.
Statues	do.
Busts of marble	do.
bronze	do.
alabaster	do.
plaster of Paris	do.
Casts	do.
Paintings	do.
Drawings	do.
Engravings	do.
Specimens of sculpture	do.
Cabinets of coins	do.
gems	do.
medals	do.
Collections, all, of antiquity	do.
Statuary, collections of	do.
Modelling, do.	do.
Painting, do.	do.
Drawing, do.	do.
Etching, do.	do.

E—Continued.

Articles enumerated.	Rates of duty.
Engraving, collections of	Free.
Natural history, specimens in	do.
Mineralogy, specimens in	do.
Botany, do.	do.
Anatomical preparations	do.
Models of machinery	do.
inventions	do.
Plants	do.
Trees	do.
Apparel, wearing, in actual use	do.
Baggage, personal, do.	do.
Implements of trade of persons arriving in the United States	do.
Tools of trade do. do. do.	do.
Antimony, crude	do.
regulus of	do.
Animals imported for breed	do.
Argol	do.
Arabic gum	do.
Aloes	do.
Ambergris	do.
Armenian bole	do.
Arrow root	do.
Annatto	do.
Aniseed	do.
oil of	do.
Amber	do.
Assafœtida	do.
Ava root	do.
Alcornoqui	do.
Alba canella	do.
Cork tree, bark of, unmanufactured	do.
Burr stones, unwrought	do.
Brass, in pigs	do.
bars	do.
old, fit only to be remanufactured	do.
Brimstone, or sulphur	do.
Barilla	do.
Braziletto	do.
Boracic acid	do.
Burgundy pitch	do.
Berries used for dyeing	do.
Smalts	do.
Lastings used in the manufacture of buttons and shoes	do.

E—Continued.

Articles enumerated.	Rate of duty.
Prunella used in the manufacture of shoes . . .	Free.
Vanilla beans	do.
Balsam tolu	do.
Coins of gold	do.
silver	do.
Bullion	do.
Clay, unwrought	do.
Copper, in any shape, for the use of the Mint . . .	do.
Copper in pigs	do.
bars	do.
plates	do.
plates or sheets, of which it is the material of chief value, suited to the sheathing of ships	do.
old, fit only to be remanufactured	do.
Lapis calaminaris	do.
Cochineal	do.
Chamomile flowers	do.
Coriander seed	do.
Catsup	do.
Cantharides	do.
Castanas	do.
Chalk	do.
Cocculus indicus	do.
Colombo root	do.
Cummin seed	do.
Cascarilla	do.
Cream of tartar	do.
Vegetables used principally in dyeing	do.
Nuts, of all kinds, do. do.	do.
Lac dye	do.
Emery	do.
Epaulets, of gold	do.
silver	do.
Wings, of gold	do.
silver	do.
Furs, undressed, of all kinds	do.
Flaxseed	do.
Linseed	do.
Flax, unmanufactured	do.
Fustic	do.
Flints	do.
Ground flint	do.
Grindstones	do.
Gamboge	do.

E—Continued.

Articles enumerated.	Rates of duty.
Hides, raw	Free.
Hemlock	do.
Henbane	do.
Horn plates, for lanterns	do.
Ox horns	do.
Horns, other	do.
Oil, Harlaem	do.
Hartshorn	do.
Hair, unmanufactured	do.
Hair pencils	do.
Ipecacuanha	do.
Ivory, unmanufactured	do.
Iris root	do.
Juniper berries	do.
Oil of juniper	do.
Kelp	do.
Kermes	do.
Madder	do.
Madder root	do.
Musk	do.
Manna	do.
Marrow	do.
Soap, stocks	do.
stuffs	do.
Palm oil	do.
Mohair	do.
Mother-of-pearl	do.
Needles	do.
Nux vomica	do.
Orris root	do.
Oil of almonds	do.
Opium	do.
Palm leaf	do.
Platina	do.
Peruvian bark	do.
Pewter, old, fit only to be remanufactured	do.
Plaster of Paris	do.
Quicksilver	do.
Rags of any kind of cloth	do.
India rubber	do.
Reeds, unmanufactured	do.
Rhubarb	do.
Rottenstone	do.
Elephants' teeth	do.
Animals, other, teeth of	do.

E—Continued.

Articles enumerated.	Rates of duty.
Polishing stones.....	Free.
Bristles.....	do.
Ratans, unmanufactured.....	do.
Skins, raw.....	do.
Skins, undressed.....	do.
Spelter.....	do.
Saltpetre, crude.....	do.
Gum Senegal.....	do.
Saffron.....	do.
Shellac.....	do.
Soda ash.....	do.
Sponges.....	do.
Sago.....	do.
Sarsaparilla.....	do.
Senna.....	do.
Sumac.....	do.
Tapioca.....	do.
Tamarinds.....	do.
Tartar, crude.....	do.
Tortoise shell.....	do.
Turmeric.....	do.
Weld.....	do.
Woad, or pastel.....	do.
Brazil wood.....	do.
Nicaragua wood.....	do.
Red wood.....	do.
Camwood.....	do.
Logwood.....	do.
Dye-woods of all kinds.....	do.
Woods, unmanufactured, of any kind.....	do.
Whale oil, of American fisheries.....	do.
Other fish oil, do.....	do.
Articles, other, produce of American fisheries.....	do.
Zinc.....	do.
Wool, unmanufactured, the value whereof, at the place of exportation, shall not exceed eight cents per pound.....	do.

E—Continued.

1842, AUGUST 30.

To provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes.

Articles enumerated.	Rates of duty.
Wool, coarse, costing 7 cents per pound and under	Ad valorem 5 per cent.
all other unmanufactured	{ Ad valorem 30 per ct., and 3 cents per pound.
manufactures of, except carpetings, &c.	Ad valorem 40 per cent.
Carpet's and carpeting, Wilton	65 cents per square yard.
Saxony	65 do.
treble ingrain	65 do.
Aubusson	65 do.
Brussels	55 do.
Turkey	55 do.
Venitian	30 do.
other ingrain	30 do.
of wool	Ad valorem 30 per cent.
of hemp	do. do.
of flax	do. do.
of cotton	do. do.
Blankets, not exceeding 75 cents each	do. 15 do.
all others	do. 25 do.
Worsted, all not specified	do. 30 do.
Hearth rugs	do. 40 do.
Yarn, woolen	do. 30 do.
worsted	do. do.
Woolen and worsted mits	do. do.
gloves	do. do.
caps and binding	do. do.
hosiery	do. do.
Flannels, except cotton	14 cents per square yard.
Bockings and baizes	14 do.
Coach laces	Ad valorem 35 per cent.
Goat's hair, or mohair	1 cent per pound.
Goat's hair, or mohair, manufactures of	Ad valorem 20 per cent.
Clothing, ready made, by tailors, &c.	do. 50 do.
by hand in part or wholly	do. 40 do.
Thread laces, and inserting	do. 15 do.
Trimming laces	do. 20 do.
Bobbinet laces	do. 20 do.
Laces of gold or silver	do. 15 do.
Articles embroidered	do. 20 do.
Clothing, embroidered	do. 50 do.
Cotton, unmanufactured	3 cents per pound.

E—Continued.

Articles enumerated.	Rates of duty.
Cotton, manufactures of, not specified.....	Ad valorem 30 per cent.
(a) not dyed, not exceeding 20 cents per sq. yard, shall be valued at 20 cents.....	do. do.
if dyed, not exceeding 30 cents per square yard, shall be valued at 30 cents.....	do. do.
if dyed, not exceeding 35 cents per square yard, shall be valued at 35 cents.....	do. do.
Cotton twist, yarn, and thread.....	do. do.
(b) uncolored, less than 60 cents per pound, shall be valued at 60 cents per pound.....	do. 25 do.
colored, less than 75 cents per pound, shall be valued at 75 cents per pound.....	do. do.
Silk, manufactures of, not specified.....	\$2 50 per pound of 16 oz.
bolting cloths.....	Ad valorem 20 per cent.
manufactures of, mixed with gold, silver, or other metal.....	do. 30 do.
sewing silk.....	\$2 per pound of 16 oz.
silk twist.....	\$2 do. do.
twist of silk and mohair.....	\$2 do. do.
pongee and plain silk.....	\$1 50 do. do.
floss silk, purified from gum, dyed and prepared for manufacture.....	Ad valorem 25 per cent.
raw silk, comprehending all silks in the gum, whether in hanks, reeled, or otherwise.....	50 cts. per pound of 16 oz.
umbrellas, parasols, and sun-shades.....	Ad valorem 30 per cent.
silk or satin shoes or slippers, for men or women.....	30 cents per pair.
silk or satin boots or bootees, for men or women.....	75 do.
silk or satin shoes for children.....	15 do.
boots or bootees for children.....	25 do.
men's silk hats.....	\$1 each.
silk or satin hats or bonnets for women.....	\$2 do.
silk shirts or drawers, whether made up wholly or in part.....	Ad valorem 40 per cent.
caps, for women.....	do. 30 do.

E—Continued.

Articles enumerated.	Rates of duty.
Silk turbans, for women.....	Ad valorem 30 per cent.
ornaments for head-dress.....	do. do.
aprons.....	do. do.
collars.....	do. do.
caps, cuffs, braids, curls, frizettes.....	do. do.
chemisettes.....	do. do.
mantillas.....	do. do.
pellierines, and all other articles of silk made up by hand in whole or in part, and not otherwise provided for.....	do. do.
Hemp, unmanufactured.....	\$40 per ton.
Manilla, sunn, and other hemp of India, &c.....	\$25 do.
used for cordage (sisal grass, coir).....	\$25 do.
cordilla, or tow of hemp.....	\$20 do.
tarred cables and cordage.....	5 cents per pound.
untarred cordage.....	4½ do.
yarn.....	6 do.
yarn, twine, and packthread.....	6 do.
seines.....	7 do.
cotton bagging.....	4 cents per sq. yard.
gunny cloth.....	5 do.
sail duck.....	7 do.
Russia sheetings.....	Ad valorem 25 per cent.
manufactures of, not specified.....	do. 20 do.
Flax, unmanufactured.....	\$20 per ton.
linens.....	Ad valorem 25 per cent.
manufactures of, not specified.....	do. do.
grass cloth.....	do. do.
Oil cloth, for floors.....	35 cents per sq. yard.
furniture, made of Canton or cotton flannel.....	16 do. do.
furniture, other kinds.....	10 do. do.
of linen, silk, or other material.....	12½ do. do.
medicated oil cloth.....	12½ do. do.
Floor matting.....	Ad valorem 25 per cent.
Iron, in bars or bolts, not manufactured in whole or in part by rolling.....	\$17 per ton.
in bars or bolts, wholly or in part manu- factured by rolling.....	\$25 per ton.
in slabs, blooms, &c., except castings..	do.
railroad iron.....	do.
pig iron.....	\$9 per ton.
vessels of iron cast, not specified.....	1½ cent. per pound.
castings of iron, not otherwise specified..	1 do.

E—Continued.

Articles enumerated.	Rates of duty.
Iron, glazed and tinned hollow ware and castings.....	2½ cents per pound.
sad irons.....	do. do.
hatters' and tailors' irons.....	do. do.
cast-iron butts.....	do. do.
iron and steel wire, not exceeding No. 14 over 14 and not exceeding No. 25... over No. 25.....	5 do. do. 8 do. do. 11 do. do.
Silvered or plated wire.....	Ad valorem 30 per cent.
Brass or copper wire.....	do. 25 per cent.
Cap or bonnet wire, covered with silk..... do. cotton thread or other material.....	12 cents per pound. 8 do. do.
Round or square iron, or braziers' rods of 3-16 to 10-16 of an inch in diameter.....	2½ do. do.
Nail or spike rods.....	do. do.
Nail plates, slit, rolled, or hammered.....	do. do.
Iron in sheets.....	do. do.
Hoop iron.....	do. do.
Slit, rolled, or hammered, for band iron.....	do. do.
Scroll iron, or casement rods.....	do. do.
Iron cables or chains..... parts thereof.....	do. do. do. do.
Other chains of iron, not specified.....	Ad valorem 30 per cent.
Anchors, or parts thereof.....	2½ cents per pound
Anvils.....	do. do.
Blacksmiths' hammers and sledges.....	do. do.
Iron spikes, cut or wrought.....	3 do. do.
Cut-iron nails.....	do. do.
Wrought-iron nails.....	4 do. do.
Axletrees, or parts thereof.....	do. do.
Mill irons and mill cranks.....	do. do.
Wrought iron for ships, locomotives, and steam engines.....	do. do.
Chains, other than chain cables.....	do. do.
Malleable iron in castings.....	do. do.
Steam, gas, or water tubes.....	5 do. do.
Mill saws.....	\$1 each.
Cross-cut saws.....	do.
Pit saws.....	do.
Tacks, not exceeding 16 ounces to the thou- sand.....	5 cents per thousand.
exceeding 16 ounces to the thousand..	5 cents per pound.
Taggers' iron.....	Ad valorem 5 per cent.

E—Continued.

Articles enumerated.	Rates of duty.	
Old, or scrap iron.....	\$10 per ton.	
Muskets.....	1 50 per stand.	
Rifles.....	2 50 each.	
Axes.....	Ad valorem 30 per cent.	
Adzes.....	do.	do.
Hatchets.....	do.	do.
Plane irons.....	do.	do.
Socket chisels.....	do.	do.
Vices.....	do.	do.
Drawing knives.....	do.	do.
Cutting knives.....	do.	do.
Sickles, or reaping hooks.....	do.	do.
Scythes.....	do.	do.
Spades.....	do.	do.
Shovels.....	do.	do.
Squares, of iron or steel.....	do.	do.
Plated or polished steel saddlery.....	do.	do.
Brass saddlery.....	do.	do.
Coach and harness furniture, of all descriptions.....	do.	do.
Steelyards.....	do.	do.
Scale-beams.....	do.	do.
All fire-arms other than muskets or rifles.....	do.	do.
Side-arms.....	do.	do.
Square iron, for umbrella stretchers.....	do.	12½ do.
Wood-screws, of iron.....	12 cents per pound.	
All other screws not specified.....	Ad valorem 30 per cent.	
Brass screws.....	30 cents per pound.	
Sheet and rolled brass.....	Ad valorem 30 per cent.	
Brass-cutlery or hammered kettles.....	12 cents per pound.	
Steel, cast, shear or German, in bars.....	\$1 50 per 112 lbs.	
all other in bars.....	\$2 50 do.	
Solid-headed pins, and all other package pins not exceeding 5,000 to the package of 12 papers.....	40 cents per pack.	
Pound pins.....	20 cents per pound.	
Needles, sewing, tambouring, darning, netting, and knitting.....	Ad valorem 20 per cent.	
all other kinds.....	do.	do.
Saddlery, common, tinned, and japanned.....	do.	do.
Japanned ware.....	do.	30 do.
Plated and gilt ware of all kinds.....	do.	do.
Cutlery, of all kinds.....	do.	do.
Manufactures of brass, iron, steel lead, copper, pewter, or tin not specified.....	do.	do.

E—Continued.

Articles enumerated.	Rates of duty.
Lead, in pigs and bars.....	3 cents per pound.
old scrap.....	1½ cent per pound.
Lead, pipes.....	4 cents per pound.
in sheets.....	4 do.
Shot.....	4 do.
Type metal and stereotype plates.....	Ad valorem 25 per cent.
Types, new or old.....	do. do.
Copper bottoms, cut round.....	do. 30 do.
round at the edge.....	do. do.
Still bottoms, cut round, and turned up on edge.....	do. do.
Copper plates or sheets, weighing more than 34 oz. to the square foot.....	do. do.
Copper rods and bolts.....	4 cents per pound.
nails and spikes.....	4 do.
Patent sheathing metal.....	2 do.
Tin, in pigs, bars, or blocks.....	Ad valorem 1 per cent.
in plates or sheets.....	do. 2½ do.
term plates.....	do. do.
taggers' iron.....	do. do.
foil.....	do. do.
Silver plated metal, in sheets.....	do. 30 do.
Argentine, alabata, or German silver.....	do. do.
Bell metal.....	do. do.
Zinc.....	do. do.
Bronze.....	do. do.
Zinc in sheets.....	do. 10 do.
Bronze powder.....	do. 20 do.
liquor.....	do. do.
Iron liquor.....	do. do.
Red liquor.....	do. do.
Sepia.....	do. do.
Coal.....	\$1 75 per ton.
Coke, or culm of coal.....	5 cents per bushel.
Glass: On all vessels or wares, articles and manufactures of cut glass, when the cutting on the article does not exceed one-third the height or length thereof.....	25 cents per pound.
Exceeding one-third, and not one-half the same.....	35 do.
One-half the length thereof.....	45 do.
Cut-glass chandeliers, candlesticks, lustres, lenses, lamps, prisms, and parts of the same.....	45 do.
On all drops, icicles, spangles, and ornaments, used for mountings.....	45 do.

E—Continued.

Articles enumerated.	Rates of duty.
Glass: Window, above that, and not exceeding 18 by 12 inches.	8 cents per square foot.
crown, all exceeding 18 by 12 inches	10 do. do.
plate glass polished, not silvered, and not exceeding 12 by 8 inches above that, and not exceeding 14 by 10 inches	5 do. do.
above that, and not exceeding 16 by 11 inches	7 do. do.
above that, and not exceeding 18 by 12 inches	8 do. do.
above that, and not exceeding 22 by 14 inches	10 do. do.
All above 22 by 14 inches	12 do. do.
plate glass, polished and silvered	Ad valorem 30 per ct.
plate glass, polished and framed	do. 50 do.
porcelain	do. 60 do.
colored	do. 30 do.
paintings on glass	do. do.
All articles of glass not specified, connected with other materials	do. do.
China ware	do. 25 do.
Porcelain ware	do. 30 do.
Earthen ware	do. do.
Stone ware	do. do.
Other wares, not specified	do. do.
Leather, tanned; sole or bend	6 cents per lb.
all upper, not otherwise specified	8 cents per lb.
calf-skins, tanned and dressed	\$5 00 per dozen.
sheep-skins, do. do.	\$2 00 do.
skivers	\$2 00 do.
goat skins, tanned and dressed	\$2 50 do.
morocco, do. do.	\$2 50 do.
kid skins, do. do.	\$1 50 do.
morocco, do. do.	\$1 50 do.
goat and sheep skins, tanned, and not dressed	\$1 00 do.
on all kid and lamb skins, tanned and not dressed	75 cents do.
chamois skins	\$1 00 do.
Men's boots and bootees	\$1 25 per pair.
Men's shoes or pumps	30 cents do.
Women's boots and bootees	50 cents do.
Children's boots and bootees, and shoes	15 cents do.

E—Continued.

Articles enumerated.	Rates of duty.
Women's doubled-soled pumps or welts.....	40 cents per pair.
Women's shoes or slippers, except silk.....	25 cents per pair.
Raw hides.....	Ad valorem 5 per cent.
On all skins, pickled and in casks, not specified.	Ad valorem 20 per cent.
Men's leather gloves.....	\$1 25 per dozen.
Women's leather habit gloves.....	\$1 per dozen.
Children's leather habit gloves.....	50 cents per dozen.
Women's extra and demi-length gloves.....	\$1 50 per dozen.
Children's extra and demi-length gloves.....	75 cents per dozen.
Leather caps or hats.....	Ad valorem 35 per cent.
Leather braces or suspenders.....	do. do.
All other braces or suspenders, except composed of India rubber.....	do. do.
Leather bottles.....	do. do.
Patent leather.....	do. do.
All other manufactures of leather not specified.	do. do.
Furs of all kinds on the skin, undressed.....	do. 5 do.
Furs of all kinds on the skin, dressed.....	do. 25 do.
Hatters' furs, dressed or undressed, not on the skin.....	do. do.
Fur hats and all other articles not specified..	do. 35 do.
Fur hat bodies, frames, or felts, not manufactured.....	do. 25 do.
Hats of wool.....	18 cents each.
Hat bodies or felts made wholly or in part of wool.....	do. do.
Hats and bonnets of any vegetable substance. hair, whalebone, or other material not specified.	Ad valorem 35 per cent.
all flats, braids, and plats used for making same.	do. do.
Feathers and artificial flowers.....	do. 25 do.
Curls or braids of hair, &c.....	do. do.
Fans of all descriptions.....	do. do.
Human hair, or otherwise.....	do. 10 do.
Hair cloth or seating.....	do. 25 do.
Hair belts and gloves.....	do. do.
Curled hair and moss.....	do. 10 do.
Feathers for beds.....	do. 25 do.
Down of all kinds.....	do. do.
India rubber oil cloth.....	do. 30 do.
webbing.....	do. do.
shoes.....	do. do.
(c) braces or suspenders.....	do. do.
other fabrics not specified.....	do. do.

E—Continued.

Articles enumerated.	Rates of duty.
Clocks.....	Ad valorem 25 per cent.
Glaziers' diamonds, when set.....	do. do.
Ship or box chronometers.....	do. 20 do.
Watches, or parts of watches.....	do. 7½ do.
Watch materials not specified.....	do. do.
Ore diamonds.....	do. do.
Watch crystals or glasses.....	\$2 per gross.
Glass or pebbles for spectacles and eye-glasses.....	do.
Gems, pearls, or precious stones.....	Ad valorem 7½ per cent.
Imitations thereof.....	do. do.
Compositions of glass or paste.....	do. do.
Cameos, and imitations thereof.....	do. do.
Mosaics not specified.....	do. do.
Jewelry of gold, silver, or platina.....	do. 20 do.
Gold and silver leaf.....	do. do.
Gilt, plated, or imitation leaf.....	do. 25 do.
Dutch metal or leaf.....	do. do.
Scagliola table tops.....	do. 30 do.
Table tops of marble or composition, inlaid with precious stones.....	do. do.
Table tops of various colored marbles.....	do. do.
Alabaster and spar ornaments.....	do. do.
Manufactures of gold and silver not specified.....	do. do.
Wood, manufactures of, not otherwise speci- fied.....	do. do.
timber to be used in building wharves, and firewood.....	do. 20 do.
rough boards, planks, staves, scantling, and sawed lumber, not planed.....	do. do.
rose, satin, mahogany, and cedar.....	do. 15 do.
Walking canes and sticks.....	do. 30 do.
Frames and sticks for umbrellas.....	do. do.
for parasols and sun-shades.....	do. do.
Cabinet wares.....	do. do.
Household furniture not otherwise specified.....	do. do.
Musical instruments.....	do. do.
Carriages, and parts thereof.....	do. do.
Catgut, or whipgut.....	do. 15 do.
Catgut strings, or thread of similar materials.....	do. do.
Marble unmanufactured, in the rough slab or block.....	do. 25 do.
busts or statuary.....	do. 30 do.
All other manufactures of marble not specified.....	do. do.
Slates, of all kinds.....	do. 25 do.
Paving tiles and bricks.....	do. do.

E—Continued.

Articles enumerated.	Rates of duty.
Baskets of straw, grass, ozier, or willow	Ad valorem 25 per ct.
Other manufactures of straw, grass, ozier, or willow, not specified	do. do.
Wax, amber, or composition beads	do. do.
All other beads, not enumerated	do. do.
Shell or fancy boxes, not otherwise specified	do. do.
Combs, for the hair	do. do.
Brushes and brooms	do. 30 do.
Bristles	1 cent per pound.
Dolls and toys	Ad valorem 30 per ct.
(d) Metal buttons, not exceeding in value \$1, and valued at that price	do. do.
All other buttons, and button moulds	Ad valorem 25 per ct.
Lastings, prunellas, and similar fabrics, in strips, not specified, for manufacture of buttons, &c.	Ad valorem 5 per ct.
Mohair, figured and satin, for the same	do. do.
Tortoise shell	do. do.
Ivory, or teeth of elephants, unmanufactured	do. do.
Horns and teeth	do. do.
Horn and bone tips	do. do.
White and red lead	4 cents per pound.
Litharge	4 do.
Acetate, or chromate of lead	4 do.
Whiting, or Paris white, dry	1 do.
in oil	1½ do.
Ochres, or ochry earths, dry	1 do.
in oil	1½ do.
Sulphate of barytes	½ do.
Linseed oil	25 cents per gallon.
Hempseed oil	25 do.
Rapeseed oil	25 do.
Putty	1½ cents per pound.
Paper, bank, folio, and quarto post, of all kinds	17 do.
letter and bank note	17 do.
antiquarian	15 do.
demy	15 do.
drawing	15 do.
elephant	15 do.
double elephant	15 do.
foolscap	15 do.
imperial	15 do.
medium	15 do.
pot	15 do.
pith	15 do.

E—Continued.

Articles enumerated.	Rates of duty.
Paper royal	15 cents per pound.
super royal	15 do.
writing	15 do.
copper-plate	12½ do.
blotting	12½ do.
copying	12½ do.
colored, for labels	12½ do.
needles	12½ do.
marble, or fancy colored	12½ do.
glass	12½ do.
morocco	12½ do.
pasteboard	12½ do.
pressing board	12½ do.
sand	12½ do.
tissue	12½ do.
gold or silver, in sheets or strips	12½ do.
colored copper-plate	10 do.
printing	10 do.
stainers'	10 do.
binders' boards	3 do.
box boards	3 do.
mill boards	3 do.
paper makers' boards	3 do.
sheathing	3 do.
wrapping	3 do.
cartridge	3 do.
envelopes, plain, ornamental, or colored	Ad valorem 30 per ct.
billet-doux, or fancy note	do. do.
music paper lines	Ad valorem 25 per ct.
gilt, covered with metal, other than gold	
or silver	do. do.
Paper snuff boxes, japanned or not japanned	Ad valorem 25 per ct.
Fancy paper boxes	do. do.
Paper hangings	Ad valorem 35 per ct.
Paper for screens, &c.	do. do.
Blank or visiting cards	12 cents per pound.
Playing cards	25 cents per pack.
Blank books, bound	20 cents per pound.
unbound	15 do.
Parchment and vellum	Ad valorem 25 per ct.
Asses' skin, and imitation	do. do.
Wafers	do. do.
Sealing wax	do. do.
Black lead pencils	do. do.
Crayons, of all kinds	do. do.

E—Continued.

Articles enumerated.	Rates of duty.
Metallic pens	Ad valorem 25 per ct.
Ink and ink powder	do. do.
Quills, prepared or manufactured	do. do.
unprepared or unmanufactured	do. do.
Rags	$\frac{1}{4}$ cent per pound.
All other paper not enumerated	15 cents per pound.
Books, printed in the English language, bound	30 do.
do. sheets or boards	20 do.
printed and published abroad more than one year, and not republished in this country, bound	15 do.
do. do. in sheets or boards	10 do.
Latin or Greek, bound	15 do.
unbound	13 do.
Hebrew, bound	10 do.
unbound	8 do.
Foreign languages, except Latin, Greek, and Hebrew, bound	5 cents per volume.
Foreign languages, except Latin, Greek, and Hebrew, in sheets or pamphlets	15 cents per pound.
Greek, Hebrew, Latin, or English language, printed 40 years previous to importation	5 cents per volume.
all reports of legislative committees	do. do.
polyglots, lexicons, and dictionaries	5 cents per pound.
books of engravings, with or without letter press, bound or unbound	Ad valorem 20 per cent.
maps and charts	do. do.
Sugar, brown, raw	2 $\frac{1}{2}$ cents per pound.
syrup of sugar	do. do.
brown, clayed	do. do.
clayed, or clarified	4 cents per pound.
refined	6 do.
sugar candy	6 do.
molasses	4 $\frac{1}{2}$ mills per pound.
comfits	Ad valorem 25 per cent.
sweetmeats	do. do.
fruits preserved in molasses, sugar, or brandy	do. do.
confectionary of all kinds, not specified	do. do.
Cocoa	1 cent per pound.
Chocolate	4 cents per pound.
Mace	50 do.
Nutmegs	30 do.

E—Continued.

Articles enumerated.	Rates of duty.
Cloves.....	8 cents per pound.
Cinnamon.....	25 do.
Oil of cloves.....	30 do.
Chinese cassia.....	5 do.
Pimento.....	5 do.
Black pepper.....	5 do.
Cayenne, African, or Chili pepper.....	10 do.
Ginger, ground.....	4 do.
in the root, when not preserved.....	2 do.
Mustard.....	Ad valorem 25 per cent.
Mustard seed.....	do. 5 do.
Linseed.....	do. do.
Camphor, refined.....	20 cents per pound.
crude.....	5 do.
Woad or pastel.....	1 do.
Indigo.....	5 do.
Ivory, or bone black.....	$\frac{3}{4}$ do.
Alum.....	$1\frac{1}{2}$ do.
Opium.....	75 do.
Quicksilver.....	Ad valorem 5 per cent.
Roll brimstone.....	do. 25 do.
Calomel, and other mercurial preparations.....	do. do.
Corrosive sublimate.....	do. do.
Red precipitate.....	do. do.
Glue.....	5 cents per pound.
Gunpowder.....	8 do.
Copperas.....	2 do.
Green vitriol.....	2 do.
Blue, or Roman vitriol, or sulphate of copper.....	4 do.
Oil of vitriol, or sulphuric acid.....	1 do.
Almonds or prunes.....	3 do.
Sweet oil of almonds.....	9 do.
Dates.....	1 do.
Currants.....	3 do.
Figs.....	2 do.
Nuts not specified, except those used for dyeing.....	1 do.
Muscatel, or bloom raisins.....	3 do.
Raisins, all other kinds.....	2 do.
Olives.....	Ad valorem 30 per cent.
Olive-oil in casks.....	20 cents per gallon.
Olive, salad oil in bottles.....	Ad valorem 30 per cent.
All other olive oil, not salad and not specified.....	do. 20 do.
Spermaceti oil of foreign fisheries.....	25 cents per gallon.
Whale or other fish oil of foreign fisheries not sperm.....	15 do.

E—Continued.

Articles enumerated.	Rates of duty.
Oats	10 cents per bushel.
Indian corn, or maize	10 do.
Wheat flour	70 cents per 112 lbs.
Indian meal	20 do.
Potatoes	10 cents per bushel.
Foreign fish, dried or smoked	\$1. per 112 pounds.
Mackerel, pickled or salted	\$1. 50 per barrel.
Herrings, pickled or salted	do. do.
Salmon, pickled	\$2 do.
All other fish, pickled, in barrels	\$1 do.
All other fish, pickled, imported otherwise than in barrels and half barrels, and not specified	Ad valorem 20 per cent.
Sardines, preserved in oil	do. do.
Other fish, preserved in oil	do. do.
Fish glue, or isinglass	do. 30 do.
Pickles	do. do.
Capers	do. do.
Sauces of all kinds, not enumerated	do. do.
Castor oil	40 cents per gallon.
Neatsfoot oil	Ad valorem 20 per cent.
Animal oil, of other kinds	do. do.
Volatile oil	do. do.
Essential oils, not specified	do. do.
Gums	do. do.
Other resinous substances, not specified, in a crude state	do. 15 do.
Pastes	do. do.
Balsams	do. 25 do.
Essences	do. do.
Tinctures	do. do.
Extracts	do. do.
Cosmetics	do. do.
Perfumes	do. do.
Other articles not enumerated	do. do.
Benzoin acid	do. 20 do.
Citric acid	do. do.
White or yellow muriatic acid	do. do.
Nitric acid	do. do.
Oxalic acid	do. do.
Pyroligneous acid	do. do.
Tartaric acid	do. do.
Boracic acid	do. 5 do.
Borax	do. 25 do.
Tinical	do. 20 do.
Amber	do. do.

E—Continued.

Articles enumerated.	Rates of duty.	
Ambergris	Ad valorem 20 per cent.	
Ammonia	do.	do.
Annatto	do.	do.
Aniseed	do.	do.
Arrowroot	do.	do.
Vanilla beans	do.	do.
French chalk	do.	do.
Red chalk	do.	do.
Juniper berries	do.	do.
Manganese	do.	do.
Nitrate of lead	do.	do.
Chromate of potash	do.	do.
Bichromate of potash	do.	do.
Prussiate of potash	do.	do.
Glauber salts	do.	do.
Rochelle salts	do.	do.
Epsom salts	do.	do.
Sulphate of magnesia	do.	do.
All other chemical salts and preparations of salts not enumerated	do.	do.
Smalt	do.	do.
Sal soda	do.	do.
Carbonates of soda, all except soda ash, barilla, and kelp	do.	do.
Sulphate of quinine	do.	do.
Soda ash	do.	do.
Spirits, brandy	\$1 per gallon.	
other distilled from grain, 1st proof	60 cents per gallon.	
2d do.	60	do.
3d do.	65	do.
4th do.	70	do.
5th do.	75	do.
above 5th do.	90	do.
distilled from other materials—		
1st proof	60	do.
2d do.	60	do.
3d do.	65	do.
4th do.	70	do.
5th do.	75	do.
above 5th do.	90	do.
Wines, in casks or bottles, Madeira	60	do.
Sherry	60	do.
St. Lucar	60	do.
Canary	60	do.
Champagne	40	do.

E—Continued.

Articles enumerated.	Rates of duty.	
Wines, in bottles, port.....	35	cents per gallon.
Burgundy.....	35	do.
claret.....	35	do.
in casks, port.....	15	do.
Burgundy.....	15	do.
in casks or bottles, Teneriffe.....	20	do.
in casks, claret.....	6	do.
white, in casks, France.....	7½	do.
Austria.....	7½	do.
Prussia.....	7½	do.
Sardinia.....	7½	do.
Portugal, and its possessions.....	7½	do.
white, in bottles, France.....	20	do.
red, in casks, France.....	6	do.
Austria.....	6	do.
Prussia.....	6	do.
Sardinia.....	6	do.
Portugal, and its possessions.....	6	do.
in bottles, same as above.....	20	do.
white and red, in casks, Spain.....	12½	do.
Germany.....	12½	do.
Mediterranean.....	12½	do.
in bottles, of Spain.....	20	do.
Germany.....	20	do.
Mediterranean.....	20	do.
in casks or bottles, Sicily.....	25	do.
Madeira.....	25	do.
Marsela.....	25	do.
other wines of Sicily.....	15	do.
all other wines not enumerated, and other than those of France, Austria, Prussia, Sardinia, and Portugal and its possessions, in bottles.....	65	do.
all other wines not enumerated, and other than those of France, Austria, Prussia, Sardinia, and Portugal and its possessions, in casks.....	25	do.
Bottles in which wine is imported, (<i>vide</i> Glass.)		
Cordials.....	60	do.
Liqueurs.....	60	do.
Arrack.....	60	do.
Absynthe.....	60	do.
Kircherwasser.....	60	do.

E—Continued.

Articles enumerated.	Rates of duty.
Ratafia and other beverages, not specified.....	60 cents per gallon.
Ale, in bottles.....	20 do.
Porter, in bottles.....	20 do.
Beer, in bottles.....	20 do.
Ale, otherwise than in bottles.....	15 do.
Porter, do. do.....	15 do.
Beer, do. do.....	15 do.
Tobacco, manufactured.....	Ad valorem 20 per cent.
Cigars, of all kinds.....	40 cents per pound.
Snuff.....	12 do.
Tobacco, manufactured, other than snuff and cigars.....	10 do.
Articles for the use of the United States.....	Free.
All goods, wares, or merchandise, the growth produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States.....	do.
Books of citizens of the United States dying abroad.....	do.
Personal effects not merchandise of do. do.	do.
Household effects do. do. do.	do.
Paintings, the production of American artists residing abroad.....	do.
Statuary, do. do. do.	do.
Wearing apparel in actual use of persons arriving in the United States.....	do.
Personal effects not merchandise of do. do.	do.
Professional books of do. do.	do.
Instruments of trade, occupation, or employment, of persons arriving in the United States.....	do.
Implements of do. do. do.	do.
Tools of do. do. do.	do.
Philosophical apparatus, specially imported for philosophical or literary purposes, or for the encouragement of fine arts, or for the use and by the order of any college, academy, school, or seminary of learning in the United States.....	do.
Instruments, imported for same purpose.....	do.
Books, do. do. do.....	do.
Maps and charts, do. do. do.....	do.
Statues, do. do. do.....	do.
Statuary, do. do. do.....	do.
Busts and casts of marble, bronze, alabaster, or plaster of Paris, for same purpose.....	do.

E—Continued.

Articles enumerated.	Rates of duty.
Paintings, imported for the same purpose.....	Free.
Drawings, do. do. do.	do.
Engravings, do. do. do.	do.
Etchings, do. do. do.	do.
Specimens of sculpture, do. do.	do.
Cabinets of coins, do. do.	do.
medals, do. do.	do.
gems, and all other, do.	do.
collections of antiquities, do.	do.
Anatomical preparations.....	do.
Models of machinery.....	do.
Inventions and improvements in the arts.....	do.
Specimens in natural history.....	do.
mineralogy, &c.	do.
botany.....	do.
Trees.....	do.
Shrubs.....	do.
Plants.....	do.
Bulbs or roots.....	do.
Garden seeds, not otherwise specified.....	do.
Berries, used principally in dyeing or compos- ing dyes.....	do.
Nuts, do. do. do.	do.
Vegetables, do. do. do.	do.
All dyewoods in stick.....	do.
Whale oil, of American fisheries.....	do.
Other fish oil of do. do.	do.
All other articles, produce of do.	do.
Animals imported for breed.....	do.
Fish, fresh caught, imported for daily con- sumption.....	do.
Fruit, green or ripe, from the West Indies in bulk.....	do.
Tea, when imported in American vessels from the place of its growth or production.....	do.
Coffee, do. do. do.	do.
Adhesive felt for sheathing vessels.....	do.
Alcornoqui.....	do.
Aloes.....	do.
Antimony, crude.....	do.
Argol.....	do.
Asafoetida.....	do.
Ava root.....	do.
Barilla.....	do.
Bark of cork tree, unmanufactured.....	do.

E—Continued.

Articles enumerated.	Rates of duty.
Bells or bell metal, old, and only fit to be remanufactured, or parts thereof.....	Free.
Chimes of bells.....	do.
Brass, in pigs or bars.....	do.
Old brass, only fit to be remanufactured.....	do.
Brazil wood.....	do.
Crude brimstone.....	do.
Flour of sulphur.....	do.
Bullion.....	do.
Burr stones, unwrought.....	do.
Cantharides.....	do.
Chalk.....	do.
Clay, unwrought.....	do.
Cochineal.....	do.
Coins of gold and silver.....	do.
Copper, imported for the use of the Mint.....	do.
Copper, in pigs or bars.....	do.
Copper ore.....	do.
Plates or sheets of copper, for sheathing vessels, which is 14 inches wide and 48 inches long, and weighing from 14 to 34 ounces the square foot.....	do.
Old copper, fit only to be remanufactured.....	do.
Cream of tartar.....	do.
Emery.....	do.
Flints.....	do.
Ground flint.....	do.
Gold bullion.....	do.
Gold epaulets and wings.....	do.
Grindstones.....	do.
Gum Arabic.....	do.
Senegal.....	do.
Tragacanth.....	do.
India rubber, in bottles, sheets, or otherwise, unmanufactured.....	do.
Old junk.....	do.
Oakum.....	do.
Kelp.....	do.
Kermes.....	do.
Lac dye.....	do.
Leeches.....	do.
Madder.....	do.
Madder root.....	do.
Mother-of-pearl.....	do.
Nickel.....	do.

E—Continued.

Articles enumerated.	Rates of duty.
Nux vomica.....	Free.
Palm leaf, unmanufactured.....	do.
Palm oil.....	do.
Peruvian bark.....	do.
Pewter, when old and only fit to be remanufactured.....	do.
Platina, unmanufactured.....	do.
Ivory, unmanufactured.....	do.
Plaster of Paris, unground.....	do.
Ratans and reeds, unmanufactured.....	do.
Rhubarb.....	do.
Saltpetre, when crude.....	do.
Sarsaparilla.....	do.
Shellac.....	do.
Silver bullion.....	do.
Silver epaulets and wings.....	do.
Stones called polishing stones.....	do.
Stones called rotten stone.....	do.
Sumac.....	do.
Tartar, when crude.....	do.
Teutenegue.....	do.
Weld.....	do.
Woods, of all kinds, when unmanufactured, not herein enumerated.....	do.
Fish, fresh caught, brought in for daily consumption.....	do.
On all articles not herein enumerated or provided for.....	Ad valorem 20 per cent.

NOTES.

(a) 1842, August 30.—“That all manufactures of cotton, or of which cotton shall be a component part, not dyed, colored, printed, or stained, not exceeding in value 20 cents per square yard, shall be valued at 20 cents per square yard; and if dyed, colored, printed, or stained, in whole or in part, not exceeding in value 30 cents the square yard, shall be valued at 30 cents per square yard, excepting velvets, cords, moleskins, fustians, buffalo cloths, or goods manufactured by napping or raising, cutting or shearing, not exceeding in value 35 cents the square yard, shall be valued at 35 cents per square yard, and duty be paid thereon accordingly.”

(b) 1842, August 30.—“All cotton twist, yarn, and thread, unbleached and uncolored, the true value of which at the place whence imported shall be less than 60 cents per pound, shall be valued at 60 cents per pound, and shall be charged with a duty of 25 per centum ad valorem; all bleached or colored cotton twist, yarn, and thread, the true value of which at the place whence imported shall be less than 75 cents per pound, shall be valued at 75 cents per pound, and pay a duty of 25 per centum ad valorem.”

(c) 1842, August 30.—“That braces or suspenders, of that material, not exceeding in value two dollars per dozen, shall be valued at two dollars per dozen, and pay duty accordingly.”

(d) 1842, August 30.—“That all such buttons, not exceeding in value one dollar per gross, shall be valued at one dollar, and be charged with duty accordingly.”

F.

THIRTEEN SEPARATE TABLES,

SHOWING THE

IMPORTS OF THE VARIOUS DESCRIPTIONS OF IRON,

AND ITS MANUFACTURES,

IMPORTED EACH YEAR SINCE THE ORGANIZATION OF THE GOVERNMENT
TO THE PRESENT PERIOD;

WITH

THE VALUE AND RATE OF DUTY.

F.

Tables showing the Imports of the various descriptions of Iron, and its manufactures, imported each year since the organization of the Government to the present period; with the value and rate of duty.

IRON.

Years.	NAILS.			SPIKES.			STEEL.		
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.
1790	-	-	1 cent per lb.	-	-	1 cent per lb.	-	-	\$0 75 per 112 lbs.
1791	-	-	-	-	-	-	-	-	-
1792	-	-	2 cents per lb.	-	-	1 cent per lb.	-	-	1 00 per cwt.
1793	-	-	-	-	-	-	-	-	-
1794	-	-	-	-	-	-	-	-	-
1795	-	-	-	-	-	-	-	-	-
1796	-	-	-	-	-	-	-	-	-
1797	-	-	-	-	-	-	-	-	-
1798	-	-	-	-	-	-	-	-	-
1799	-	-	-	-	-	-	-	-	-
1800	-	-	-	-	-	-	-	-	-
1801	3,120,691 lbs.	-	-	280,237 lbs.	-	-	14,844 cwt.	-	-
1802	3,113,083 "	-	-	279,553 "	-	-	11,326 "	-	-
1803	3,674,769 "	-	-	353,485 "	-	-	7,394 "	-	-
1804	3,819,198 "	-	-	275,934 "	-	-	10,198 "	-	-
1805	3,503,379 "	-	-	457,189 "	-	-	9,717 "	-	-
1806	3,059,529 "	-	-	407,936 "	-	-	12,228 "	-	-
1807	3,072,238 "	-	-	284,742 "	-	-	10,604 "	-	-
1808	156,253 "	-	-	812 "	-	-	7,079 "	-	-
1809	1,021,483 "	-	-	176,960 "	-	-	12,452 "	-	-
1810	2,112,223 "	-	-	280,215 "	-	-	11,043 "	-	-
1811	212,389 "	-	-	48,808 "	-	-	3,411 "	-	-
1812	739,462 "	-	4 cents per lb.	94,874 "	-	2 cents per lb.	7,958,435 lbs.	-	2 00 per cwt.
1813	206,771 "	-	-	23,115 "	-	-	5,424 cwt.	-	-
1814	86,568 "	-	-	2,560 "	-	-	6,378,117 lbs.	-	-

1815									
1816			3 cents per lb.						1.00 per cwt.
1817									
1818	1,087,889		4 cents per lb.	262,664			3 cents per lb.	11,343 cwt.	
1819	364,563			165,679				8,461	
1820	220,682			38,625				7,802	
1821	678,554			87,798				11,570	\$131,291
1822	890,643			182,100				16,098	189,613
1823	581,639			77,028				20,551	224,595
1824	404,617		5 cents per lb.	103,555			4 cents per lb.	21,954	236,405
1825	393,863	\$41,953		25,387	\$1,191			26,675	291,215
1826	230,996	23,739		34,426	1,328			36,525	384,235
1827	502,457	46,080		52,011	2,624			25,012	310,197
1828	653,655	46,625	5 cents per lb.	82,598	3,598		4 cents per lb.	35,660	430,425
1829	532,407	36,723		80,511	3,315			24,000	289,831
1830	613,704	40,906		37,873	1,391			24,472	291,957
1831	814,748	52,597		75,999	3,175			34,203	399,635
1832	746,544	47,130	5 cents per lb.	150,623	5,635		4 cents per lb.	54,929	645,510
1833	686,228	48,399	Compromise.	108,263	4,134		Compromise.	42,629	523,116
1834	610,833	51,886		226,444	11,240			48,623	554,150
1835	1,068,733	77,647		159,994	6,885			52,116	576,988
1836	1,261,554	106,283		295,324	15,804			57,570	686,141
1837	619,165	66,315		974,448	49,614			61,234	804,817
1838	837,661	70,159		353,073	18,556			38,145	487,334
1839	1,659,534	140,889		468,988	24,957			59,174	771,804
1840	715,191	62,477		104,134	5,032			44,506	528,716
1841	939,899	81,951		105,390	5,436			51,270	609,201
1842	773,936	65,792		13,687	523			55,428	597,317
1843	149,473	13,260	3 & 4 cts. pr. lb.	6,247	227		3 cents per lb.	16,624	201,772
1844	610,694	43,423		19,243	713			42,704	487,462

IRON.

Years.	ANCHORS AND SHEET IRON.			IRON AND SHEET WIRE.			TACKS, BRADS, AND SPRIGS.							
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.					
1790	From 1790 to 1803 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 7½ p. ct.	From 1790 to 1814 included in the general aggregate of all articles admitted free and paying ad valorem rates, if any importations.	.	Free	From 1790 to 1814 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 5 p. ct.					
1791			Ad valorem 10 p. ct.			Free			Ad valorem 10 p. ct.					
1792			Ad valorem 15 p. ct.			Free			Ad valorem 15 p. ct.					
1793		
1794		
1795		
1796		
1797		
1798		
1799		
1800		
1801		
1802		
1803	.	.	.	.	.	.	.	.
1804	278,642 lbs.	.	Ad valorem 17½ p. ct.	.	.	.	.	.	Ad valorem 17½ p. ct.
1805	742,287	.	.	.	.	.	.	.	.
1806	582,236	.	.	.	.	.	.	.	.
1807	846,008	.	.	.	.	.	.	.	.
1808	323,757	.	.	.	.	.	.	.	.
1809	804,679	.	.	.	.	.	.	.	.
1810	852,949	.	.	.	.	.	.	.	.
1811	286,286	.	.	.	.	.	.	.	.
1812	506,150	.	Ad valorem 30 p. ct.	.	.	Free	.	.	Ad valorem 30 p. ct.					
1813	226,865	.	.	.	.	.	.	.	.
1814	153,736	.	.	.	.	.	.	.	.
1815	.	.	.	.	.	.	.	.	.
1816	.	.	.	.	.	Ad valor. 20 p. ct.	.	.	Ad valorem 20 p. ct.
1817	.	.	.	.	.	.	.	.	.
1818	.	.	.	286,662 lbs.	.	.	81,588 lbs. & M.	.	5 c. p. M. & 4 c. p. lb.					
1819	.	.	.	309,477 "	.	.	21,113 "	.	.					

1820			127,866	"		23,506	"	
1821			305,389	"	\$35,884	47,908	"	
1822			784,491	"	102,361	41,256	"	
1823			618,922	"	77,139	23,044	"	
1824			769,377	"	101,203	Ad valorem 25 per ct.	39,343	"
1825			826,994	"	91,539		37,485	" \$9,293
1826			756,660	"	90,401		19,163	" 4,135
1827			846,910	"	79,257		22,533	" 4,391
1828			1,338,524	"	117,467	6 and 10 cts. per lb.	21,859	" M. 5,133
1829			463,145	"	51,170		18,714	" 4,249
1830			592,733	"	59,485		14,499	" 2,799
1831			608,779	"	67,718		29,877	" 4,297
1832			662,995	"	91,069	5 and 9 cts. per lb.	32,885	" lbs. & M. 3,394
1833			519,756	"	52,643	Compromise.	8,270	" 1,435
1834			236,572	"	32,284		6,803	" 1,210
1835			260,388	"	35,063		12,195	" 2,008
1836			533,135	"	52,854		13,752	" 2,914
1837			649,086	"	62,428		6,385	" 1,188
1838			183,510	"	19,496		4,463	" 773
1839			547,999	"	44,874		6,917	" 1,102
1840			220,474	"	15,696		4,234	" 874
1841			201,134	"	15,146		7,808	" 1,064
1842			474,095	"	27,846		4,379	" 698
1843			55,968	"	6,154	5, 8, & 11 cts. per lb.	2,649	" 344
1844			105,524	"	16,321		16,877	" 1,908

See Anchors—separate head after 1814.
See Sheet Iron—separate head after 1814.

F—Continued.
IRON.

Years.	SHEET OR HOOP.			NAIL OR SPIKE RODS.			BAND, SLIT, OR ROLLED.					
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.			
1790	From 1790 to 1803 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 5 pr ct.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 7½ pr ct.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 7½ pr ct.			
1791		
1792		.	.		Ad valorem 10 pr ct.	.		.	Ad valorem 10 pr ct.	.	.	Ad valorem 10 pr ct.
1793	
1794		.	.		Ad valorem 15 pr ct.	.		.	Ad valorem 15 pr ct.	.	.	Ad valorem 15 pr ct.
1795	
1796	
1797	
1798	
1799	
1800	
1801	
1802	
1803	.	.	.	.	.	.	.	.	.
1804	15,355 lbs.	.	Ad valorem 17½ pr ct.	.	.	Ad valorem 17½ pr ct.	.	.	Ad valorem 17½ pr ct.			
1805	169,525 "	.	.	.	.	.	.	.	.
1806	271,063 "	.	.	.	.	.	.	.	.
1807	834,200 "	.	.	.	.	.	.	.	.
1808	390,959 "	.	.	.	.	.	.	.	.
1809	217,272 "	.	.	.	.	.	.	.	.
1810	759,337 "	.	.	.	.	.	.	.	.
1811	175,856 "	.	.	.	.	.	.	.	.
1812	599,553 "	.	Ad valorem 30 pr ct.	.	.	Ad valorem 30 pr ct.	.	.	Ad valorem 30 pr ct.			
1813	183,739 "	.	.	.	.	.	.	.	.
1814	358,956 "	.	.	.	.	.	.	.	.
1815	.	.	.	.	.	.	.	.	.
1816	.	.	\$2 50 per cwt.	.	.	Ad valorem 20 pr ct.	.	.	Ad valorem 20 pr ct.			
1817	.	.	.	.	.	.	.	.	.
1818	17,856 cwt.	.	.	.	.	.	.	.	.
1819	18,315 "	.	.	.	.	.	.	.	.
1820	12,520 "	.	.	.	.	.	.	.	.

1821	24,122	"	-	-	(*)	-	-	(*)	-	-
1822	37,424	"	-	-	-	-	-	-	-	-
1823	39,914	"	-	-	-	-	-	-	-	-
1824	1,088,858	lbs.	-	3 cents per pound.	2,307 lbs.	\$339	3 cents per pound.	6,832 lbs.	\$457	3 cents per pound.
1825	2,106,677	"	\$88,111	-	3,249	106	-	70	7	-
1826	2,407,867	"	88,438	-	240	17	-	2,458	3,946	-
1827	4,419,732	"	135,759	-	840,986	13,273	-	111,286	6,489	-
1828	6,551,642	"	236,794	3½ cents per pound.	985,909	28,176	3½ cents per pound.	97,909	2,931	3½ cents per pound.
1829	2,441,024	"	89,057	-	7,282	234	-	-	-	-
1830	2,326,796	"	59,822	-	32,848	784	-	2,845	81	-
1831	5,672,779	"	151,909	-	227,160	4,585	-	23,234	724	-
1832	6,391,578	"	182,559	3 cents per pound.	126,542	2,063	3 cents per pound.	7,334	176	3 cents per pound.
1833	7,505,246	"	245,848	Compromise.	214,240	6,080	Compromise.	26,556	2,063	Compromise.
1834	4,960,516	"	190,237	-	1,553	77	-	8,625	230	-
1835	4,508,005	"	133,639	-	3,702	244	-	85	5	-
1836	8,115,800	"	325,671	-	24,925	1,301	-	137	5	-
1837	11,293,703	"	504,473	-	1,064	33	-	458	36	-
1838	5,679,796	"	208,192	-	3,191	94	-	121,998	2,712	-
1839	7,412,382	"	354,933	-	80,404	2,291	-	23,213	886	-
1840	5,529,585	"	235,809	-	1,108	24	-	34,470	963	-
1841	8,166,550	"	376,075	-	30,360	613	-	33,404	1,161	-
1842	8,061,941	"	296,679	-	40,269	860	-	49,714	1,023	-
1843	2,608,548	"	134,206	2½ cents per pound.	11,902	515	2½ cents per pound.	26,408	1,292	2½ cents per pound.
1844	4,456,018	"	152,771	-	43,165	1,324	-	130,184	6,109	-

*See page 166—Manufactures of iron paying ad valorem rates not specified.

F—Continued.

IRON.

Year.	BAR, ROLLED.			BAR, HAMMERED.			PIG.		
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.
1790	From 1790 to 1816 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 7½ per ct.	From 1790 to 1816 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 7½ per ct.	From 1790 to 1816 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.
1791		.			.			.	
1792		.	Ad val. 10 per ct.		.	Ad val. 10 per ct.		.	Ad val. 10 per ct.
1793		.			.			.	
1794		.	Ad val. 15 per ct.		.	Ad val. 15 per ct.		.	Ad val. 15 per ct.
1795		.			.			.	
1796		.			.			.	
1797		.			.			.	
1798		.			.			.	
1799		.			.			.	
1800		.			.			.	
1801		.			.			.	
1802		.			.			.	
1803		.			.			.	
1804		.	Ad val. 17½ per ct.		.	Ad val. 17½ per ct.		.	Ad val. 17½ per ct.
1805		.			.			.	
1806		.			.			.	
1807		.			.			.	
1808	.		.		.				
1809	.		.		.				
1810	.		.		.				
1811	.		.		.				
1812	.	Ad val. 30 per ct.	.	Ad val. 30 per ct.	.	Ad val. 30 per ct.			
1813	.		.		.				
1814	.		.		.				
1815	.		.		.				
1816	.	\$1 50 per cwt.	.	45 cents per cwt.	.	Ad val. 20 per ct.			
1817	.		.		.				

1818	53,979 cwt.	-	-	298,438 cwt.	-	75 cents per cwt.	3,970 cwt.	-	50 cents per cwt.
1819	51,290 "	-	-	324,933 "	-	-	6,634 "	-	-
1820	59,385 "	-	-	389,797 "	-	-	6,584 "	-	-
1821	43,684 "	-	-	343,094 "	-	-	18,356 "	-	-
1822	101,334 "	-	-	532,805 "	-	-	23,614 "	-	-
1823	106,933 "	-	-	591,880 "	-	-	49,607 "	-	-
1824	115,809 "	-	-	425,906 "	-	90 cents per cwt.	15,856 "	-	50 cents per cwt.
1825	85,010 "	\$224,497	-	492,998 "	\$1,562,146	-	16,309 "	\$36,513	-
1826	88,741 "	223,259	-	467,515 "	1,590,350	-	34,092 "	67,004	-
1827	162,052 "	347,792	-	440,200 "	1,323,749	-	35,118 "	46,881	-
1828	205,897 "	441,000	-	667,849 "	2,141,178	1 cent per lb.	69,937 "	93,025	62½ cents per cwt.
1829	66,408 "	119,326	-	66,039,460 lbs.	1,884,049	-	22,771 "	28,811	-
1830	138,981 "	226,336	-	68,752,943 "	1,730,375	-	22,499 "	25,644	-
1831	304,918 "	544,664	-	52,232,192 "	1,260,166	-	138,967 "	160,681	-
1832	427,745 "	701,549	-	85,456,164 "	1,929,493	90 cents per cwt.	203,025 "	222,303	50 cents per cwt.
1833	560,566 "	1,002,750	Compromise.	722,486 cwt.	1,837,473	Compromise.	186,601 "	217,668	Compromise.
1834	577,927 "	1,187,236	-	635,698 "	1,742,883	-	222,265 "	270,325	-
1835	568,204 "	1,050,152	-	630,584 "	1,641,359	-	245,917 "	289,779	-
1836	933,514 "	2,131,828	-	658,752 "	1,891,214	-	170,822 "	272,978	-
1837	956,792 "	2,573,367	-	626,512 "	2,017,346	-	282,571 "	422,929	-
1838	723,486 "	1,825,121	-	426,389 "	1,166,196	-	243,830 "	319,099	-
1839	1,205,697 "	3,181,180	-	711,153 "	2,054,094	-	250,154 "	285,300	-
1840	656,574 "	1,707,649	-	576,381 "	1,689,831	-	110,314 "	114,562	-
1841	1,261,118 "	2,172,278	-	592,108 "	1,614,619	-	245,353 "	223,288	-
1842	1,231,985 "	2,053,453	-	390,236 "	1,041,410	-	373,861 "	295,284	-
1843	315,157 "	511,282	\$25 per ton.	125,081 "	327,550	\$17 per ton.	77,461 "	48,251	\$9 per ton.
1844	757,824 "	1,065,582	-	236,451 "	583,065	-	298,880 "	200,522	-

1845.]

SECRETARY OF THE TREASURY.

F—Continued.

IRON.

Years.	ANCHORS.			CASTINGS.			MANUFACTURES OF IRON PAYING AD VALOREM RATES NOT SPECIFIED.		
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.
1790	From 1790 to 1816 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 7½ per ct.	From 1790 to 1816 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 7½ per ct.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per ct.
1791			Ad val. 10 per ct.			Ad val. 10 per ct.			Ad val. 10 per ct.
1792			Ad val. 15 per ct.			Ad val. 15 per ct.			Ad val. 10 and 15 per cent.
1793			Ad val. 17½ per ct.			Ad val. 17½ per ct.			Ad val. 12½ and 17½ per cent.
1794			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 10 and 30 per cent.
1795			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1796			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1797			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1798			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1799			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1800			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1801			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1802			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1803			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1804			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1805			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1806			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1807			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1808			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1809			Ad val. 30 per ct.			Ad val. 30 per ct.			Ad val. 20 per ct.
1810	Ad val. 30 per ct.	Ad val. 30 per ct.	Ad val. 20 per ct.						
1811	Ad val. 30 per ct.	Ad val. 30 per ct.	Ad val. 20 per ct.						
1812	Ad val. 30 per ct.	Ad val. 30 per ct.	Ad val. 20 per ct.						
1813	Ad val. 30 per ct.	Ad val. 30 per ct.	Ad val. 20 per ct.						
1814	Ad val. 30 per ct.	Ad val. 30 per ct.	Ad val. 20 per ct.						
1815	Ad val. 30 per ct.	Ad val. 30 per ct.	Ad val. 20 per ct.						
1816	Ad val. 30 per ct.	Ad val. 30 per ct.	Ad val. 20 per ct.						
1817	Ad val. 30 per ct.	Ad val. 30 per ct.	Ad val. 20 per ct.						
1818	113,857 lbs.	2 cents per lb.	15,915 cwt.	19,099 "	75 cents per cwt.				
1819	205,370 "		19,099 "	6,202 "					
1820	79,252 "		6,202 "						

1821	72,580	"	-	-	7,037	"	-	-	\$1,630,129	
1822	193,817	"	-	-	10,663	"	-	-	2,767,757	
1823	114,580	"	-	-	14,221	"	-	-	2,568,842	
1824	147,064	"	2 cents per lb.	-	12,925	"	1 and 1½ cent per lb.	-	2,486,164	Ad valorem 25 p. ct.
1825	49,262	"	\$3,050	-	1,618,975	lbs.	\$67,275	-	3,029,510	
1826	46,680	"	2,502	-	1,432,976	"	55,526	-	3,592	
1827	67,371	"	2,901	-	1,103,113	"	44,402	-	3,202,058	
1828	55,640	"	3,535	2 cents per lb.	1,133,140	"	44,192	1½ cent per lb.	3,225,907	Ad valorem 25 p. ct.
1829	54,023	"	2,979	-	1,248,157	"	41,782	-	2,725,430	
1830	22,672	"	1,121	-	1,157,256	"	38,686	-	2,908,978	
1831	54,771	"	2,287	-	1,174,510	"	32,143	-	3,735,010	
1832	78,921	"	4,987	2 cents per lb.	2,999,039	"	59,545	1½ cent per lb.	3,894,298	Ad valorem 25 p. ct.
1833	322,904	"	17,891	Compromise	6,080,156	"	123,448	Compromise	2,831,715	Compromise.
1834	224,763	"	11,940	-	6,831,109	"	152,733	-	3,470,543	
1835	222,152	"	11,496	-	2,077,088	"	65,683	-	4,116,104	
1836	235,419	"	13,007	-	2,025,054	"	77,625	-	5,870,240	
1837	183,708	"	11,063	-	3,016,026	"	105,695	-	4,495,352	
1838	195,252	"	11,741	-	2,190,588	"	69,698	-	2,635,884	
1839	291,728	"	16,347	-	2,921,877	"	79,740	-	4,949,642	
1840	154,227	"	8,876	-	3,624,488	"	115,496	-	2,204,311	
1841	251,867	"	13,466	-	3,981,002	"	129,633	-	3,455,907	
1842	196,594	"	9,911	-	2,769,095	"	78,755	-	2,617,601	
1843	52,839	"	2,944	2½ cents per lb.	852,205	"	33,058	1, 1½, 2½, 4 & 5 c. p. lb.	681,281	Ad valorem 30 p. ct.
1844	84,434	"	3,397	-	1,146,724	"	63,264	-	2,708,923	

F—Continued.
IRON.

Years.	ANVILS.			BLACKSMITHS' HAMMERS AND SLEDGES.			CABLES AND CHAINS, OR PARTS THEREOF.		
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.
1790	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.
1791			Ad val. 10 per cent.			Ad val. 10 per cent.			Ad val. 10 per cent.
1792			Ad val. 10 per cent.			Ad val. 10 per cent.			Ad val. 10 per cent.
1793			Ad val. 15 per cent.			Ad val. 15 per cent.			Ad val. 15 per cent.
1794									
1795									
1796									
1797									
1798									
1799									
1800									
1801									
1802									
1803									
1804			Ad val. 17½ per ct.			Ad val. 17½ per ct.			Ad val. 17½ per ct.
1805									
1806									
1807									
1808									
1809									
1810									
1811									
1812			Ad val. 30 per cent.			Ad val. 30 per cent.			Ad val. 30 per cent.
1813									
1814									
1815									
1816			Ad val. 20 per cent.			Ad val. 20 per cent.			Ad val. 20 per cent.
1817									
1818									
1819									
1820									

1821	(*)	-	-	(*)	-	(*)	-	-
1822		-	-		-		-	-
1823		-	-		-		-	-
1824	116,387 lbs.	\$2,683	2 cents per pound.	10,144 lbs.	\$102	2½ cents per pound.	210,550 lbs.	\$10,491 3 cents per pound.
1825	596,426 "	34,505	-	72,897 "	4,460	-	423,766 "	33,568
1826	407,344 "	24,560	-	22,153 "	1,683	-	431,766 "	29,140
1827	1,011,412 "	52,643	-	41,003 "	2,071	-	388,893 "	25,624
1828	972,129 "	49,171	2 cents per pound.	58,855 "	3,081	2½ cents per pound.	847,655 "	45,611 3 cents per pound.
1829	699,836 "	37,873	-	65,896 "	3,049	-	810,372 "	41,097
1830	677,246 "	31,249	-	75,616 "	3,096	-	540,628 "	25,855
1831	1,253,450 "	64,064	-	116,166 "	4,249	-	1,004,540 "	51,341
1832	1,393,295 "	77,139	2 cents per pound.	90,637 "	3,699	2½ cents per pound.	2,454,360 "	106,576 3 cents per pound.
1833	943,203 "	56,545	Compromise.	63,418 "	2,648	Compromise.	4,216,261 "	192,022 Compromise.
1834	989,091 "	61,260	-	76,888 "	3,769	-	2,931,936 "	121,487
1835	1,386,293 "	83,105	-	120,328 "	5,624	-	2,023,332 "	86,515
1836	1,573,367 "	99,283	-	180,329 "	9,282	-	2,925,527 "	139,731
1837	1,177,735 "	83,395	-	93,931 "	5,253	-	2,332,878 "	116,815
1838	524,343 "	34,158	-	60,740 "	3,283	-	2,089,259 "	88,597
1839	1,026,497 "	71,087	-	116,271 "	6,125	-	3,486,810 "	143,979
1840	324,698 "	23,203	-	35,729 "	1,922	-	2,114,760 "	89,643
1841	558,237 "	35,720	-	36,150 "	2,015	-	3,825,038 "	150,442
1842	518,361 "	33,134	-	45,231 "	2,308	-	2,488,852 "	92,134
1843	266,452 "	15,153	2½ cents per pound.	19,307 "	1,177	2½ cents per pound.	884,259 "	28,858 2½ and 4 cts. per lb; average 30 per cent.
1844	894,565 "	52,573	-	62,528 "	2,649	-	2,390,195 "	91,943

* See page 166—Manufactures of iron paying ad valorem rates not specified.

F—Continued.

IRON.

Years.	MUSKETS.			RIFLES.			SIDE AND FIRE ARMS.					
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.			
1790	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	-	Ad val. 5 per cent.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	-	Ad val. 5 per cent.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	-	Ad val. 5 per ct.			
1791		-	-		-	-		-	-	-	-	
1792		-	-		Ad val. 15 per ct.	-		-	Ad val. 15 per ct.	-	-	Ad val. 15 per ct.
1793		-	-		-	-		-	-	-	-	-
1794		-	-		-	-		-	-	-	-	-
1795		-	-		-	-		-	-	-	-	-
1796		-	-		-	-		-	-	-	-	-
1797		-	-		-	-		-	-	-	-	-
1798		-	-		-	-		-	-	-	-	-
1799		-	-		-	-		-	-	-	-	-
1800		-	-		-	-		-	-	-	-	-
1801		-	-		-	-		-	-	-	-	-
1802		-	-		-	-		-	-	-	-	-
1803		-	-		-	-		-	-	-	-	-
1804		-	-		Ad val. 17½ per ct.	-		-	Ad val. 17½ per ct.	-	-	Ad val. 17½ per ct.
1805		-	-		-	-		-	-	-	-	-
1806		-	-		-	-		-	-	-	-	-
1807		-	-		-	-		-	-	-	-	-
1808		-	-		-	-		-	-	-	-	-
1809	-	-	-	-	-	-	-	-	-			
1810	-	-	-	-	-	-	-	-	-			
1811	-	-	-	-	-	-	-	-	-			
1812	-	-	Ad val. 30 per ct.	-	-	Ad val. 30½ per ct.	-	-	Ad val. 30 per ct.			
1813	-	-	-	-	-	-	-	-	-			
1814	-	-	-	-	-	-	-	-	-			
1815	-	-	-	-	-	-	-	-	-			
1816	-	-	Ad val. 20 per ct.	-	-	Ad val. 20 per ct.	-	-	Ad val. 20 per ct.			
1817	-	-	-	-	-	-	-	-	-			
1818	-	-	-	-	-	-	-	-	-			
1819	-	-	-	-	-	-	-	-	-			
1820	-	-	-	-	-	-	-	-	-			

1821	(*)	-	-	(*)	-	-	(*)	-
1822		-	-		-	-		-
1823		-	-		-	-		-
1824	2,140	\$2,754	\$1 50 per stand	2	\$15	\$2 50 each	\$7,820	Ad val. 30 per cent.
1825	28,125	91,998	-	46	781	-	134,881	-
1826	18,188	65,689	-	158	1,841	-	111,207	-
1827	4,110	13,176	-	12	277	-	105,175	-
1828	7,091	26,679	\$1 50 per stand	6	96	\$2 50 each	106,887	Ad val. 30 per cent.
1829	13,937	44,715	-	10	125	-	132,224	-
1830	8,341	25,142	-	8	85	-	179,153	-
1831	1,079	2,946	-	18	193	-	214,194	-
1832	4,399	14,239	\$1 50 per stand	23	349	\$2 50 each	305,205	Ad val. 25 & 30 pr. ct.
1833	11,160	34,421	Compromise	41	663	Compromise	231,903	Compromise.
1834	23,749	71,876	-	97	1,283	-	289,577	-
1835	17,108	40,093	-	224	1,362	-	351,135	-
1836	18,807	53,617	-	148	1,410	-	658,306	-
1837	3,584	13,343	-	227	3,530	-	577,033	-
1838	6,409	21,114	-	126	1,722	-	193,683	-
1839	3,294	8,438	-	110	1,086	-	267,517	-
1840	8,824	34,200	-	56	976	-	134,785	-
1841	7,879	21,506	-	69	771	-	125,116	-
1842	7,405	17,739	-	24	354	-	101,647	-
1843	447	1,035	\$1 50 per stand	17	370	\$2 50 each	27,615	Ad val. 30 per cent.
1844	12,359	17,945	-	14	196	-	73,214	-

* See page 166—Manufactures of iron paying ad valorem rates not specified.

F—Continued.

IRON.

Years.	BRAZIERS' RODS, OR ROUNDS.			WOOD-SCREWS.			SCREWS WEIGHING 24 POUNDS AND UPWARDS.				
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.		
1790	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.		
1791			Ad val. 10 per cent.			Ad val. 10 per cent.			Ad val. 10 per cent.		
1792			Ad val. 15 per cent.			Ad val. 15 per cent.			Ad val. 15 per cent.		
1793			.			.			.		
1794			.			.			.		
1795			.			.			.		
1796			.			.			.		
1797			.			.			.		
1798			.			.			.		
1799			.			.			.		
1800			.			.			.		
1801			.			.			.		
1802			.			.			.		
1803			.			.			.		
1804			Ad val. 17½ per cent.			.			Ad val. 17½ per cent.	.	Ad val. 17½ per cent.
1805		
1806		
1807		
1808		
1809		
1810						
1811						
1812	Ad val. 30 per cent.	.	Ad val. 30 per cent.	.	Ad val. 30 per cent.						
1813						
1814						
1815						
1816	Ad val. 20 per cent.	.	Ad val. 20 per cent.	.	Ad val. 20 per cent.						
1817						
1818						
1819						
1820						

1821	(*)	-	-	(*)	-	(*)	-
1822		-	-		-		-
1823		-	-		-		-
1824	2,128 lbs.	\$67	3 cents per lb.	-	\$5,206	Ad valorem 30 prct.	\$6 Ad valorem 30 prc.
1825	224,086 "	12,578	-	-	67,316	-	160
1826	493,404 "	23,600	-	-	86,285	-	954
1827	771,944 "	27,308	-	-	112,790	-	81
1828	730,031 "	25,833	3½ cents per lb.	-	87,100	Ad valorem 40 pr ct.	2,598 Ad valorem 40 prc.
1829	169,531 "	6,164	-	-	61,967	-	2,640
1830	218,428 "	5,945	-	-	66,817	-	17
1831	487,013 "	13,660	-	-	112,545	-	-
1832	525,313 "	13,727	3 cents per lb.	-	133,698	Ad valorem 30 prct.	- Ad valorem 30 pr c.
1833	506,447 "	12,834	Compromise.	-	110,343	Compromise.	- Compromise.
1834	297,529 "	10,017	-	-	141,560	-	-
1835	254,665 "	7,428	-	-	150,963	-	-
1836	537,817 "	21,764	-	-	161,769	-	-
1837	450,817 "	21,792	-	-	145,565	-	-
1838	319,474 "	10,648	-	-	107,256	-	-
1839	852,695 "	27,942	-	-	166,570	-	-
1840	433,620 "	47,782	-	-	131,986	-	-
1841	367,090 "	12,843	-	-	138,527	-	-
1842	1,178,374 "	37,767	-	-	113,469	-	-
1843	378,415 "	11,005	2½ cents per lb.	40,260 lbs.	7,551	12 cents per lb.	- Ad valorem 30 prc.
1844	805,906 "	29,452	-	30,488 "	6,135	-	-

*See page 166—Manufactures of iron paying ad valorem rates not specified.

IRON.

Years.	CUTTING KNIVES, SCYTHES, SICKLES, REAPING-HOOKS, SPADES, AND SHOVELS.			MILL SAWS.			MILL CRANKS AND MILL IRONS, OF WROUGHT IRON.				
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.		
1790	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 5 pr ct.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 5 pr ct.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 5 pr c.		
1791			Ad valorem 10 pr ct.			Ad valorem 10 pr ct.			Ad valorem 10 pr c.		
1792			Ad valorem 15 pr ct.			Ad valorem 15 pr ct.			Ad valorem 15 pr c.		
1793			.			.			.		
1794			.			.			.		
1795			.			.			.		
1796			.			.			.		
1797			.			.			.		
1798			.			.			.		
1799			.			.			.		
1800			.			.			.		
1801			.			.			.		
1802			.			.			.		
1803			.			.			.		
1804			Ad valorem 17½ pr c.			.			Ad valorem 17½ pr c.	.	Ad valorem 17½ pr c.
1805		
1806		
1807		
1808		
1809		
1810						
1811						
1812	Ad valorem 30 pr ct.	.	Ad valorem 30 pr ct.	.	Ad valorem 30 pr c.						
1813						
1814						
1815						
1816	Ad valorem 20 pr ct.	.	Ad valorem 20 pr ct.	.	Ad valorem 20 pr c.						
1817						
1818						
1819						
1820						

1821	(*)	-	-	(*)	-	(*)	-	-
1822		-	-		-		-	-
1823		-	-		-		-	-
1824		\$6,095	Ad valorem 30 p. ct.	1,073	No.	\$1,573	\$1 each	-
1825		80,621	-	1,559	"	6,022	-	-
1826		81,457	-	1,499	"	6,076	-	354 lbs.
1827		105,329	-	1,357	"	5,322	-	37 "
1828		119,849	Ad valorem 40 p. ct.	2,758	"	8,766	\$1 each	557 "
1829		77,262	-	4,126	"	12,536	-	300 "
1830		95,004	-	4,395	"	12,252	-	2,781 "
1831		118,743	-	5,679	"	16,160	-	20 "
1832		133,677	Ad valorem 30 p. ct.	4,121	"	11,964	\$1 each	-
1833		97,071	Compromise	2,540	"	7,865	Compromise	-
1834		114,003	-	2,445	"	7,578	-	617 "
1835		97,626	-	3,055	"	8,813	-	-
1836		137,378	-	4,161	"	13,936	-	-
1837		133,949	-	3,113	"	10,271	-	235 "
1838		49,520	-	1,752	"	5,572	-	11
1839		88,126	-	2,241	"	7,385	-	-
1840		63,515	-	575	"	1,874	-	-
1841		60,035	-	635	"	2,255	-	-
1842		52,953	-	1,498	"	5,253	-	-
1843		10,602	Ad valorem 30 p. ct.	225	"	846	\$1 each	-
1844		-	-	1,481	"	4,344	-	-

* See page 166—Manufactures of iron paying ad valorem rates not specified.

F—Continued.
IRON.

Years.	DRAWING-KNIVES, AXES, ADZES, AND SOCKET CHISELS.			BRIDLE BITS OF ALL KINDS.			STEELYARDS, SCALE BEAMS, AND VICES.			
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	
1790	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 5 p. ct.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 5 p. ct.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 5 p. ct.	
1791		.	.		.	.		.	.	.
1792		.	Ad valorem 10 p. ct.		.	Ad valorem 10 p. ct.		.	Ad valorem 10 p. ct.	
1793		.	.		.	.		.	.	.
1794		.	Ad valorem 15 p. ct.		.	Ad valorem 15 p. ct.		.	Ad valorem 15 p. ct.	
1795		.	.		.	.		.	.	.
1796		.	.		.	.		.	.	.
1797		.	.		.	.		.	.	.
1798		.	.		.	.		.	.	.
1799		.	.		.	.		.	.	.
1800		.	.		.	.		.	.	.
1801		.	.		.	.		.	.	.
1802		.	.		.	.		.	.	.
1803		.	.		.	.		.	.	.
1804		.	Ad valorem 17½ p. ct.		.	Ad valorem 17½ p. ct.		.	Ad valorem 17½ p. ct.	
1805		.	.		.	.		.	.	.
1806		.	.		.	.		.	.	.
1807		.	.		.	.		.	.	.
1808		.	.		.	.		.	.	.
1809		.	.		.	.		.	.	.
1810			
1811			
1812	.	Ad valorem 30 p. ct.	.	Ad valorem 30 p. ct.	.	Ad valorem 30 p. ct.				
1813			
1814			
1815			
1816	.	Ad valorem 20 p. ct.	.	Ad valorem 20 p. ct.	.	Ad valorem 20 p. ct.				
1817			
1818			
1819			
1820			

1821	(*)	-	-	(*)	-	-	(*)	-	-
1822									
1823									
1824	(*)	-	Ad valorem 25 pr ct.	(*)	-	Ad valorem 25 pr ct.	(*)	-	Ad valorem 25 pr ct.
1825									
1826									
1827									
1828		\$6,392	Ad val. 25 & 30 pr ct.		\$7,445	Ad valorem 25 pr ct.		\$3,804	Ad valorem 35 pr ct.
1829		19,287			49,331			32,484	
1830		29,007			62,271			30,899	
1831		30,183			80,637			67,609	
1832		62,774	Ad val. 25 & 30 pr ct.		99,977	Ad valorem 25 pr ct.		67,613	Ad valorem 30 pr ct.
1833		40,126	Compromise.	(*)		Compromise.		47,560	Compromise.
1834		41,935						37,880	
1835		48,852						56,386	
1836		68,422						92,028	
1837		62,458						68,286	
1838		46,812						32,482	
1839		54,873						51,548	
1840		22,123						15,468	
1841		24,732						22,197	
1842		14,552						17,509	
1843		3,575	Ad valorem 30 pr ct.	(*)		Ad valorem 30 pr ct.	(*)	4,016	Ad valorem 30 pr ct.
1844	(*)								

* See page 166—Manufactures of iron paying ad valorem rates not specified.

F—Continued.
IRON.

Years	OLD AND SCRAP.			SQUARES OF IRON AND STEEL.			WIRE, CAP, AND BONNET.				
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.		
1790	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 5 pr. ct.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 5 pr. ct.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad valorem 5 pr. ct.		
1791			Ad valorem 10 pr. ct.			Ad valorem 10 pr. ct.			Ad valorem 10 pr. ct.		
1792			Ad valorem 15 pr. ct.			Ad valorem 15 pr. ct.			Ad valorem 15 pr. ct.		
1793											
1794											
1795											
1796											
1797											
1798											
1799											
1800											
1801											
1802											
1803											
1804			Ad val. 17 $\frac{1}{2}$ pr. ct.						Ad val. 17 $\frac{1}{2}$ pr. ct.		Ad val. 17 $\frac{1}{2}$ pr. ct.
1805											
1806											
1807											
1808											
1809											
1810											
1811											
1812	Ad valorem 30 pr. ct.		Ad valorem 30 pr. ct.		Ad valorem 30 pr. ct.						
1813											
1814											
1815											
1816	Ad valorem 20 pr. ct.		Ad valorem 20 pr. ct.		Ad valorem 20 pr. ct.						
1817											
1818											
1819											
1820											

1821	(*)	-	-	(*)	-	(*)	-
1822							
1823							
1824	(*)	-	Ad val. 25 per ct.	(*)	-	Ad val. 25 per ct.	(*) - Ad val. 30 per ct.
1825							
1826							
1827							
1828	(*)	-	62½ cents per cwt.	(*)	-	Ad val. 35 per ct.	(*) - Ad val. 30 per ct.
1829							
1830							
1831							
1832	(*)	-	62½ cents per cwt.	(*)	-	Ad val. 30 per ct.	(*) - 12 cents per pound.
1833	19,963 cwt.	\$24,035	Compromise	(*)	\$2,864	Compromise.	(*) - Compromise.
1834	32,746 "	33,243	-		4,867	-	6,205 lbs. \$1,079
1835	12,806 "	11,609	-		6,395	-	29,106 " 2,931
1836	24,953 "	28,224	-		13,261	-	10,161 " 1,394
1837	15,333 "	18,391	-		5,968	-	1,223 " 378
1838	8,739 "	7,567	-		4,370	-	1,499 " 1,019
1839	11,783 "	10,161	-		6,787	-	7,355 " 3,899
1840	14,142 "	15,749	-		3,041	-	3,543 " 2,262
1841	15,670 "	10,537	-		1,986	-	10,514 " 6,366
1842	13,713 "	8,207	-		1,767	-	1,435 " 393
1843	3,157 "	2,743	\$10 per ton		47	Ad val. 30 per ct.	911 " 541
1844	42,663 "	43,396	-	(*)	-	-	4,160 " 1,983

*See page 166—Manufactures of iron paying ad valorem rates not specified.

F—Continued.
IRON.

Years.	SCREWS, OTHER THAN WOOD.			NEEDLES—SEWING, KNITTING, &C.			SAD, HATTERS', AND TAILORS' IRONS.		
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.
1790	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.
1791			Ad val. 10 per ct.			Ad val. 10 per ct.			Ad val. 10 per ct.
1792			Ad val. 15 per ct.			Ad val. 15 per ct.			Ad val. 15 per ct.
1793			.			.			.
1794			.			.			.
1795			.			.			.
1796			.			.			.
1797			.			.			.
1798			.			.			.
1799			.			.			.
1800			.			.			.
1801			.			.			.
1802			.			.			.
1803			.			.			.
1804			Ad val. 17½ per ct.			.			Ad val. 17½ per ct.
1805			.			.			.
1806			.			.			.
1807			.			.			.
1808			.			.			.
1809			.			.			.
1810	.	.	.						
1811	.	.	.						
1812	Ad val. 30 per ct.	.	Ad val. 30 per ct.						
1813	.	.	.						
1814	.	.	.						
1815	.	.	.						
1816	Ad val. 20 per ct.	.	Ad val. 20 per ct.						
1817	.	.	.						
1818	.	.	.						
1819	.	.	.						
1820	.	.	.						

1821	(*)			(*)			(*)		
1822									
1823									
1824	(*)		Ad val. 25 per cent.	(*)		Ad val. 25 per cent.	(*)		Ad val. 20 per cent.
1825									
1826									
1827									
1828	(*)		Ad val. 25 per cent.	(*)		Ad val. 25 per cent.	(*)		Ad val. 20 per cent.
1829									
1830									
1831									
1832	(*)		Ad val. 25 per cent.	(*)		Free	(*)		Ad val. 20 per cent.
1833	(*)		Compromise -	(*)		Compromise -	(*)		Compromise.
1834									
1835									
1836									
1837									
1838									
1839									
1840									
1841									
1842									
1843	See value.	\$256	Ad val. 30 per cent.	See value.	\$7,345	Ad val. 20 per cent.	28,474 lbs.	\$1,275	2½ cents per lb.
1844	(*)			(*)			26,646 "	852	

*See page 166—Manufactures of iron paying ad valorem rates not specified.

F—Continued.

IRON.

Years.	CAST BUTTS OR HINGES.			AXLETREES, OR PARTS THEREOF.			WROUGHT IRON, FOR SHIPS, LOCOMOTIVES, &C.					
	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.	Quantity.	Value.	Rate of duty.			
1790	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.	From 1790 to 1820 included in the general aggregate of all articles paying ad valorem rates, if any importations.	.	Ad val. 5 per cent.			
1791		.	.		.	.		.	.	.	.
1792		.	.		Ad val. 10 per cent.	.		.	Ad val. 10 per cent.	.	.	Ad val. 10 per cent.
1793		.	.		.	.		.	.	.	.	.
1794		.	.		Ad val. 15 per cent.	.		.	Ad val. 15 per cent.	.	.	Ad val. 15 per cent.
1795		.	.		.	.		.	.	.	.	.
1796		.	.		.	.		.	.	.	.	.
1797		.	.		.	.		.	.	.	.	.
1798		.	.		.	.		.	.	.	.	.
1799		.	.		.	.		.	.	.	.	.
1800		.	.		.	.		.	.	.	.	.
1801		.	.		.	.		.	.	.	.	.
1802		.	.		.	.		.	.	.	.	.
1803		.	.		.	.		.	.	.	.	.
1804		.	.		Ad val. 17½ per ct.	.		.	Ad val. 17½ per ct.	.	.	Ad val. 17½ per ct.
1805		.	.		.	.		.	.	.	.	.
1806		.	.		.	.		.	.	.	.	.
1807		.	.		.	.		.	.	.	.	.
1808			
1809			
1810			
1811			
1812	.	.	Ad val. 30 per cent.	.	.	Ad val. 30 per cent.	.	.	Ad val. 20 per cent.			
1813			
1814			
1815			
1816	.	.	Ad val. 20 per cent.	.	.	Ad val. 20 per cent.	.	.	Ad val. 30 per cent.			
1817			
1818			
1819			
1820			

1821	(*)			(*)			(*)	
1822								
1823								
1824	(*)		Ad val. 25 per cent.	(*)		Ad val. 25 per cent.	(*)	Ad val. 25 per cent.
1825								
1826								
1827								
1828	(*)		Ad val. 25 per cent.	(*)		Ad val. 25 per cent.	(*)	Ad val. 25 per cent.
1829								
1830								
1831								
1832	(*)		Ad val. 25 per cent.	(*)		Ad val. 25 per cent.	(*)	Ad val. 25 per cent.
1833	(*)		Compromise.	(*)		Compromise.	(*)	Compromise.
1834								
1835								
1836								
1837								
1838								
1839								
1840								
1841								
1842								
1843	312,789 lbs.	\$19,043	2½ cents per lb.	8,681 lbs.	\$441	4 cents per lb.		4 cents per lb.
1844	987,735 "	53,877		8,322 "	1,153		12,195 lbs.	\$450

See page 166—Manufactures of iron paying ad valorem rates not specified.

G.

Table showing the quantity of Coal imported into the United States each year since the organization of the Government to the present period, with the value and rate of duty.

COAL.

Years.	Quantity.	Value.	Rate of duty.	Remarks.
1790.....	-	-	3 cents per bushel.	
1791.....	-	-		
1792.....	-	-	4½ cents per bushel.	
1793.....	-	-		
1794.....	-	-	5 cents per bushel.	
1795.....				
1796.....				
1797.....				
1798.....				
1799.....				
1800.....				
1801.....	616,483 bushels.	-		
1802.....	445,417 "	-		
1803.....	419,460 "	-		
1804.....	281,269 "	-		
1805.....	498,543 "	-		
1806.....	311,146 "	-		
1807.....	569,425 "	-		
1808.....	140,928 "	-		
1809.....	364,618 "	-		
1810.....	392,857 "	-		
1811.....	96,512 "	-		
1812.....	101,193 "	-	10 cents per bushel.	
1813.....	25,333 "	-		
1814.....	25,121 "	-		
1815.....	-	-		
1816.....	-	-	5 cents per bushel, heaped.	
1817.....	-	-		
1818.....	921,832 "	-		
1819.....	787,077 "	-		
1820.....	673,711 "	-		

From annual reports of the Secretary of the Treasury from 1790 to 1820.

1821.....	627,737	"	\$91,352	-
1822.....	970,828	"	139,790	-
1823.....	854,983	"	111,639	-
1824.....	764,815	"	111,541	6 cents per bushel, heaped.
1825.....	722,255	"	108,527	-
1826.....	970,021	"	145,262	-
1827.....	1,127,388	"	142,677	-
1828.....	906,200	"	104,292	-
1829.....	1,272,970	"	145,993	-
1830.....	1,640,295	"	204,773	-
1831.....	1,022,245	"	108,250	-
1832.....	2,043,389	"	211,017	-
1833.....	2,588,102	"	261,575	Compromise act.
1834.....	2,005,522	"	200,277	-
1835.....	1,679,119	"	143,461	-
1836.....	3,036,083	"	244,995	-
1837.....	4,268,598	"	362,079	-
1838.....	3,614,320	"	308,591	-
1839.....	5,083,424	"	415,761	-
1840.....	4,560,287	"	387,238	-
1841.....	4,351,032	"	369,352	-
1842.....	3,962,610	"	380,635	-
1843.....	41,163	tons.	116,312	\$1 75 per ton.
1844.....	87,073	"	236,963	-

From annual statements furnished by the Register of the Treasury, and submitted to Congress by the Secretary of the Treasury, in obedience to the act of February 10, 1820.

Commerce and navigation of the United States.

Commerce and navigation of the United States, (nine months only.)
Commerce and navigation of the United States.

G—Continued.

Coal.....	2 cts. per bushel.	3 cts. per bushel.	-	4 ¹ / ₂ cts. per bushel.	5 cts. per bushel.	-	-	-	-	-	-	10 cts. per bushel.	-	10 cts. per bushel.
	July 4, 1789.	August 10, 1790.	March 3, 1791.	May 2, 1792.	June 7, 1794.	Jan. 29, 1795.	March 3, 1797.	July 8, 1797.	May 13, 1800.	March 26, 1804.	March 27, 1804.	July 1, 1812.	July 29, 1813.	Feb. 5, 1816.

G—Continued.

Coal.....	5 cents per heaped bushel.	-	-	-	6 cents per heaped bushel.	-	-	-	-	-	-	-	-	\$1 75 per ton.	
	April 27, 1816.	April 20, 1818.	April 20, 1818.	March 3, 1819.	May 22, 1824.	May 19, 1828.	May 24, 1828.	May 20, 1830.	May 29, 1830.	May 29, 1830.	July 13, 1832.	July 14, 1832.	March 2, 1833.	Sept. 11, 1841.	August 30, 1842.

H.

Table showing the quantity of Sugars imported into the United States each year since the organization of the Government to the present period, with the value and rate of duty.

SUGARS.

Years.	Quantity.	Value.	Rate of duty.	Remarks.
1790.....	22,719,457 pounds.	-	1½, 2½, and 5 cents per lb.	From annual reports of the Secretary of the Treasury, from 1790 to 1820.
1791.....	21,919,066 "	-	-	do. do. do. do.
1792.....	22,499,588 "	-	-	do. do. do. do.
1793.....	37,291,988 "	-	-	do. do. do. do.
1794.....	33,645,772 "	-	1½, 2½, and 6 cents per lb.	do. do. do. do.
1795.....	37,582,507 "	-	1½ and 3 cents per lb.	do. do. do. do.
1796.....	25,403,581 "	-	-	do. do. do. do.
1797.....	49,767,745 "	-	1½, 2, and 3 cents per lb.	do. do. do. do.
1798.....	33,206,395 "	-	-	do. do. do. do.
1799.....	57,079,636 "	-	-	do. do. do. do.
1800.....	50,537,637 "	-	1½, 2½, and 3 cents per lb.	do. do. do. do.
1801.....	47,882,376 "	-	-	do. do. do. do.
1802.....	39,443,814 "	-	-	do. do. do. do.
1803.....	51,066,934 "	-	-	do. do. do. do.
1804.....	55,070,013 "	-	-	do. do. do. do.
1805.....	68,046,865 "	-	-	do. do. do. do.
1806.....	73,318,649 "	-	-	do. do. do. do.
1807.....	65,801,816 "	-	-	do. do. do. do.
1808.....	84,853,633 "	-	-	do. do. do. do.
1809.....	12,381,320 "	-	-	do. do. do. do.
1810.....	29,312,307 "	-	-	do. do. do. do.
1811.....	55,332,214 "	-	-	do. do. do. do.
1812.....	60,166,082 "	-	3½, 5, and 6 cents per lb.	do. do. do. do.
1813.....	31,364,276 "	-	-	do. do. do. do.
1814.....	20,670,168 "	-	-	do. do. do. do.
1815.....	54,732,763 "	-	-	do. do. do. do.
1816.....	35,387,963 "	-	3, 4, and 12 cents per lb.	do. do. do. do.
1817.....	65,591,302 "	-	-	do. do. do. do.
1818.....	51,284,983 "	-	-	do. do. do. do.

SUGARS.

Years.	Quantity.	Value.	Rate of duty.	Remarks.
1819.....	71,665,401 pounds.		3, 4, and 12 cents per lb.	From annual reports of the Secretary of the Treasury, from 1790 to 1820.
1820.....	51,537,888 "		-	do. do. do. do.
1821.....	59,512,835 "	\$3,553,582	-	} From annual statements furnished by the Register of the Treasury, and submitted to Congress by the Secretary of the Treasury, in obedience to the act of February 10, 1820.
1822.....	88,305,670 "	5,034,429	-	
1823.....	60,789,210 "	3,258,689	-	
1824.....	94,379,764 "	5,165,800	-	
1825.....	71,771,479 "	4,232,530	-	
1826.....	84,902,955 "	5,311,631	-	
1827.....	76,701,629 "	4,577,361	-	
1828.....	56,935,951 "	3,546,736	-	
1829.....	63,307,294 "	3,622,406	-	
1830.....	86,483,046 "	4,630,342	-	
1831.....	109,014,654 "	4,910,877	-	Commerce and navigation of the United States.
1832.....	66,452,288 "	2,933,688	2½, 3½, and 12 cents per lb.	do. do. do.
1833.....	97,688,132 "	4,752,343	Compromise.	do. do. do.
1834.....	115,389,855 "	5,537,829	-	do. do. do.
1835.....	126,036,239 "	6,806,174	-	do. do. do.
1836.....	191,426,115 "	12,514,504	-	do. do. do.
1837.....	136,139,819 "	7,202,668	-	do. do. do.
1838.....	153,879,143 "	7,586,360	-	do. do. do.
1839.....	195,231,273 "	9,919,502	-	do. do. do.
1840.....	120,939,585 "	5,580,950	-	do. do. do.
1841.....	184,264,881 "	8,802,708	-	do. do. do.
1842.....	173,863,555 "	6,503,434	-	do. do. do.
1843.....	71,335,131 "	2,532,279	2½, 4, and 6 cents per lb.	do. do. do. (9 months-only.)
1844.....	186,804,578 "	7,195,700	-	do. do. do.

H—Continued.

Sugars.	July 4, 1789.	Aug. 10, 1790.	March 3, 1791.	May 2, 1792.	June 7, 1794.	Jan. 29, 1795.	March 3, 1797.	July 8, 1797.	May 13, 1800.	March 26, 1804.	March 27, 1804.	July 1, 1812.	July 29, 1813.
Brown.....	1 ct. per lb.	1 ¹ / ₂ ct. per lb.	-	-	-	-	2 cts. per lb.	-	2 ¹ / ₂ cts. per lb.	-	-	5 cts. per lb.	-
White.....	1 ¹ / ₂ ct. per lb.	2 ¹ / ₂ cts. per lb.	-	-	-	1 ¹ / ₂ cts. per lb.	-	-	-	-	-	3 cts. per lb.	-
Clayed, or clarified.	-	-	-	-	-	-	-	-	-	-	-	-	-
Refined.....	3 cts. per lb.	5 cts. per lb.	-	-	6 cts. per lb.	3 cts. per lb.	-	-	-	-	-	6 cts. per lb.	-
Syrup of cane.	-	-	-	-	-	-	-	-	-	-	-	-	-

H—Continued.

Sugars.	Feb. 5, 1816.	April 27, 1816.	April 20, 1818.	April 20, 1818.	March 3, 1819.	May 22, 1824.	May 19, 1828.	May 24, 1828.	May 20, 1830.	May 29, 1830.	May 29, 1830.	July 13, 1832.	July 14, 1832.	March 2, 1833.	Sept. 11, 1841.	Aug. 30, 1842.
Brown.....	5 cts. per lb.	3 cts. per lb.	-	-	-	-	-	-	-	-	-	-	2 ¹ / ₂ cts. per lb.	-	-	2 ¹ / ₂ cts. per lb.
White.....	3 cts. per lb.	4 cts. per lb.	-	-	-	-	-	-	-	-	-	-	3 ¹ / ₂ cts. per lb.	-	-	2 ¹ / ₂ cts. per lb.
Clayed, or clarified.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 cts. per lb.
Refined.....	6 cts. per lb.	12 cts. per lb.	-	-	-	-	-	-	-	-	-	-	12 cts. per lb.	-	-	6 cts. per lb.
Syrup of cane.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 ¹ / ₂ cts. per lb.

I.

Table showing the quantity of Molasses imported into the United States each year from the organization of the Government to the present period, with the value and rate of duty.

MOLASSES.

	Years.	Quantity.	Value.	Rates of duty.	Remarks.
1	1790	5,664,345 gallons	-	2½ cents per gallon.	From annual reports of the Secretary of the Treasury, from 1790 to 1820.
2	1791	6,354,148 "	-	3 cents per gallon	
3	1792	4,250,874 "	-	-	
4	1793	4,236,222 "	-	-	
5	1794	3,144,225 "	-	-	
6	1795	3,853,905 "	-	-	
7	1796	3,896,241 "	-	-	
8	1797	3,724,369 "	-	4 cents per gallon	
9	1798	4,079,145 "	-	-	
10	1799	3,889,084 "	-	-	
11	1800	3,717,359 "	-	5 cents per gallon	
12	1801	5,447,545 "	-	-	
13	1802	6,317,969 "	-	-	
14	1803	5,963,275 "	-	-	
15	1804	6,535,513 "	-	-	
16	1805	9,226,446 "	-	-	
17	1806	8,533,590 "	-	-	
18	1807	8,255,753 "	-	-	
19	1808	6,456,073 "	-	-	
20	1809	5,336,686 "	-	-	
21	1810	7,651,682 "	-	-	
22	1811	8,500,019 "	-	-	
23	1812	7,373,448 "	-	10 cents per gallon	
24	1813	3,220,710 "	-	-	
25	1814	2,879,283 "	-	-	
26	1815	6,110,957 "	-	-	
27	1816	8,643,972 "	-	5 cents per gallon	
28	1817	10,877,670 "	-	-	

29	1818	12,315,023	"			From annual reports of the Secretary of the Treasury, from 1790 to 1820.
30	1819	11,910,729	"			
31	1820	10,786,905	"			From annual statements furnished by the Register of the Treasury, and submitted to Congress by the Secretary of the Treasury, in obedience to the act of February 10, 1820.
32	1821	9,086,982	"	\$1,719,227		
33	1822	11,990,569	"	2,398,355		
34	1823	13,019,328	"	2,634,222		
35	1824	13,117,724	"	2,413,643		
36	1825	12,535,062	"	2,547,715		
37	1826	13,843,045	"	2,838,728		
38	1827	13,376,502	"	2,818,982		
39	1828	13,393,651	"	2,788,471	10 cents per gallon	
40	1829	10,150,224	"	1,484,104		
41	1830	8,374,139	"	995,776	5 cents per gallon	
42	1831	17,085,878	"	2,432,488		
43	1832	15,860,553	"	2,524,281		
44	1833	15,693,050	"	2,867,986	Compromise	
45	1834	17,086,472	"	2,989,020		
46	1835	18,971,603	"	3,074,172		
47	1836	18,051,784	"	4,077,312		
48	1837	16,451,182	"	3,444,701		
49	1838	21,196,411	"	3,865,285		
50	1839	23,094,677	"	4,364,234		
51	1840	19,703,620	"	2,910,791		
52	1841	19,355,028	"	2,628,519		
53	1842	17,834,927	"	1,942,575		
54	1843*	129,536,523 pounds	"	1,134,820	4½ mills per pound, equivalent to 5 cents per gallon.	Commerce and navigation of the United States, (nine months only.)
55	1844	249,428,872	"	2,833,753		Commerce and navigation of the United States.

*From report of the Secretary of the Treasury, June 15, 1844. "Genuine molasses weighs from 10 to 12, and usually but 11 pounds per gallon."

K.

Table showing the quantity of Coffee imported into the United States each year from the organization of the Government to the present period, with the value and rate of duty.

COFFEE.						
	Population.	Years.	Quantity.	Value.	Rate of duty.	Value per lb.
			<i>Pounds.</i>		<i>Per lb.</i>	
1	-	1790	4,150,754	-	\$0 04	-
2	-	1791	2,588,970	-	-	-
3	-	1792	4,769,450	-	-	-
4	-	1793	11,237,717	-	-	-
5	-	1794	6,033,618	-	5	-
6	-	1795	14,674,726	-	-	-
7	-	*1796	-	-	-	-
8	-	1797	13,511,877	-	-	-
9	-	1798	4,178,321	-	-	-
10	-	1799	10,800,182	-	-	-
11	-	1800	7,408,196	-	-	-
12	-	1801	8,471,396	-	-	-
13	-	1802	6,724,220	-	-	-
14	-	1803	8,495,260	-	-	-
15	-	1804	6,101,191	-	-	-
16	-	1805	4,816,274	-	-	-
17	-	1806	17,345,188	-	-	-
18	-	1807	11,016,419	-	-	-
19	-	1808	30,895,495	-	-	-
20	-	1809	6,649,293	-	-	-
21	-	1810	5,852,082	-	-	-
22	-	1811	17,648,398	-	-	-
23	-	1812	16,150,176	-	10	-
24	-	1813	8,202,072	-	-	-
25	-	1814	6,528,238	-	-	-
26	-	1815	14,238,319	-	-	-
27	-	1816	17,809,018	-	5	-
28	-	1817	21,900,104	-	-	-
29	-	1818	19,199,403	-	-	-
30	-	1819	20,825,869	-	-	-
31	-	1820	13,291,857	-	-	-
32	-	†1821	21,273,659	\$4,489,970	-	\$0 21
33	-	1822	25,782,390	5,552,649	-	21
34	-	1823	37,337,732	7,098,119	-	19 ¹ / ₂
35	-	1824	30,224,296	5,437,029	-	18
36	-	1825	45,190,630	5,250,828	-	11 ¹ / ₂
37	-	1826	37,319,497	4,159,558	-	11 ¹ / ₂
38	-	1827	50,051,986	4,464,391	-	9 ¹ / ₂
39	-	1828	55,194,697	5,192,338	-	9 ¹ / ₂
40	-	1829	51,133,538	4,588,585	-	9
41	-	1830	51,488,248	4,227,021	2	8
42	-	1831	81,757,386	6,317,666	1	7 ³ / ₄
43	-	1832	91,722,329	9,099,464	Free	9 ³ / ₄
44	-	1833	99,955,020	10,567,299	-	10 ³ / ₄
45	-	1834	80,150,366	8,762,657	-	10 ³ / ₄
46	-	1835	103,199,777	10,715,466	-	10 ¹ / ₄
47	-	1836	93,790,507	9,653,053	-	10 ¹ / ₄
48	-	1837	88,140,403	8,657,760	-	9 ³ / ₄
49	-	1838	88,139,720	7,640,217	-	8 ³ / ₄

* Excess of exports over imports, 5,526,269 pounds.

† From 1821, inclusive, the whole importations are given; previous to this time, the amounts only on which duties had accrued.

K—Continued.

COFFEE.						
	Population.	Years.	Quantity.	Value.	Rate of duty.	Value per lb.
			<i>Pounds.</i>		<i>Per lb.</i>	
50	-	1839	106,696,992	9,744,103	-	\$0 09
51	-	1840	94,996,095	8,546,222	-	9
52	-	1841	114,984,783	10,444,882	-	9
53	-	1842	112,865,927	8,938,638	-	8
54	-	1843	92,914,557	6,399,189	-	7
55	-	1844	160,461,943	9,764,554	-	6½
Average value per pound, from 1821 to 1844 - - - - -						\$0 11

NOTES.

Cents.

Average value per pound, on all importations, from 1821 to 1844.....11

Highest value per pound, on all importations, from 1821 to 1827, paying 5 cts. per lb.. 21

Lowest value per pound, on all importations, from 1821 to 1829, paying 5 cts. per lb.. 9

Average value per pound, on all importations, from 1821 to 1829, paying 5 cts. per lb.. 14 5-36

Value per pound on all importations in 1830, paying 2 cents per pound..... 8

Value per pound on all importations in 1831, paying 1 cent per pound 7½

Highest value per pound, on all importations, from 1832 to 1844, admitted free 10¼

Lowest value per pound, on all importations, from 1832 to 1844, admitted free..... 6¼

Average value per pound, on all importations, from 1832 to 1844, admitted free 8

The operation of the act of 1816, imposing a duty of 5 cents per pound, will be seen in the imports from 1821 to 1830, inclusive.

Highest value per pound, on all importations, from 1821 to 1830, paying 5 cts. per lb.. 21

Lowest value per pound, on all importations, from 1821 to 1830, paying 5 cts. per lb.. 8

Average value per pound, on all importations, from 1821 to 1830, paying 5 cts. per lb.. 13¼

The operation of the act of 1830, imposing a duty of 2 and 1 cent per pound, will be seen in the imports of 1831 and 1832.

Value per pound on all importations in 1831, paying 2 cents per pound 7½

Value per pound on all importations in 1832, paying 1 cent per pound 9¼

The operation of the act of 1832, admitting coffee free, will be seen in the imports from 1833 to 1844, inclusive.

Highest value per pound, on all importations, from 1833 to 1844, admitted free..... 10¼

Lowest value per pound, on all importations, from 1833 to 1844, admitted free..... 6¼

Average value per pound, on all importations, from 1833 to 1844, admitted free 9 1-16

L.

Table showing the quantity of Tea imported into the United States each year from the organization of the Government to the present period, with the value and rate of duty.

TEA.

	Population.	Years,	Quantity.	Value.	Rate of duty.	Value per lb.
1	-	1790	<i>Pounds.</i> 3,047,242		From China, 10, 18, 20, and 32 cents per lb.; from Europe, 12, 21, 24, and 40 cents per lb.; from any other place, 15, 27, 30, and 50 cents per lb.	
2	.	1791	985,997			
3	.	1792	2,614,008			
4	.	1793	2,009,509			
5	.	1794	2,460,914			
6	.	1795	2,374,118			
7	.	1796	2,310,259			
8	.	1797	2,008,399			
9	.	1798	1,890,965			
10	.	1799	4,501,503			
11	.	1800	3,797,634			
12	.	1801	2,669,831			
13	.	1802	2,406,938			
14	.	1803	3,174,370			
15	.	1804	2,432,074			
16	.	1805	3,354,381			
17	.	1806	4,750,881			
18	.	1807	6,173,151			
19	.	1808	4,800,142			
20	.	1809				
21	.	1810	6,647,726			
22	.	1811	2,557,329			
23	.	1812	2,644,329			
24	.	1813	524,888		From China, 20, 36, 40, and 64 cents per lb.; from Europe, 24, 42, 48, and 80 cents per lb.; from any other place, 30, 54, 60, and 100 cents per lb.	
25	.	1814	354,038			
26	.	1815	2,172,940			

* Excess of exports over imports, 318,302 pounds.

L—Continued.

TEA.

	Population.	Years.	Quantity.	Value.	Rate of duty.	Value per lb.	
			<i>Pounds.</i>				
27	.	1816	3,864,604	-	From China, in ships or vessels of the United States, 12, 25, 28, 40, and 50 cents per lb.; from any other place, in other vessels, 14, 34, 38, 56, and 68 cents per lb.		
28	.	1817	4,586,153				
29	.	1818	4,842,963				
30	.	1819	5,480,884				
31	.	1820	4,891,447				
32	.	1821	4,975,646	\$1,322,636			\$0 26 ¹ / ₂
33	.	1822	6,639,434	1,860,777			28
34	.	1823	8,210,010	2,361,245			28 ³ / ₄
35	.	1824	8,920,487	2,786,312			31 ¹ / ₄
36	.	1825	10,209,548	3,728,935			36 ¹ / ₂
37	.	1826	10,108,900	3,752,281			37
38	.	1827	5,875,638	1,714,882			29 ¹ / ₄
39	.	1828	7,707,427	2,451,197			31 ³ / ₄
40	.	1829	6,636,790	2,060,457			31
41	.	1830	8,609,415	2,425,018		From China, in ships or vessels of the United States, 40, 10, 12, 18, and 25 cents per lb.; from any other place, in other vessels, 6, 18, 20, 27, and 37 cents per lb.	
42	.	1831	5,182,867	1,418,037			28
43	.	1832	9,906,606	2,788,353		Free	27 ¹ / ₄
44	.	1833	14,639,822	5,484,603			28
45	.	1834	16,282,977	6,217,949			37 ¹ / ₂
46	.	1835	14,415,572	4,522,806			38 ¹ / ₂
47	.	1836	16,382,114	5,342,811			31 ¹ / ₂
48	.	1837	16,982,384	5,903,054			32 ³ / ₄
49	.	1838	14,418,112	3,497,156			34 ³ / ₄
50	.	1839	9,349,817	2,428,419			24 ¹ / ₄
51	.	1840	20,006,595	5,427,010			26
52	.	1841	11,560,301	3,466,245			27
53	.	1842	15,692,094	4,572,108			30
54	.	1843	13,869,366	3,849,662			29
55	.	1844	15,656,114	4,120,785			27 ¹ / ₂
Average value per lb., from 1821 to 1844						30 17-48	

M.

Circulars of the Secretary of the Treasury, in relation to the Tariff, as referred to in the accompanying abstracts.*

CIRCULAR NO. 1.—QUESTIONS.

1. State and county in which the manufactory is situated?
2. Kind or description of the manufactory; and whether water, steam, or other power?
3. When established; and whether a joint-stock concern?
4. Capital invested in ground and buildings, and water power, and in machinery?
5. Average amount in materials, and in cash for the purchase of materials, and payment of wages?
6. Annual rate of profit on the capital invested since the establishment of the manufactory; distinguishing between the rate of profit upon that portion of the capital which is borrowed, after providing for the interest upon it, and the rate of profit upon that portion which is not borrowed?
7. Cause of the increase (or decrease, as the case may be) of profit?
8. Rates of profit on capital otherwise employed in the same State and county?
9. Amount of articles annually manufactured since the establishment of the manufactory?—description, quality, and value of each kind?
10. Quantity and value of different kinds of raw materials used, distinguishing between foreign products and domestic products?
11. Cost in the United States of similar articles of manufacture imported from abroad, and from what countries?
12. Number of men, women, and children, employed, and average wages of each class?
13. How many hours a day employed, and what portion of the year?
14. Rate of wages of similar classes otherwise employed in the same State and county, in other States, and in foreign countries?
15. Number of horses or other animals employed?
16. Whether the manufactures find a market at the manufactory? If not, how far they are sent to a market?
17. Whether foreign articles of the like kinds enter into competition with them at such place of sale? and to what extent?
18. Where are the manufactures consumed?
19. Whether any of the manufactures are exported to foreign countries? and if so, where?
20. Whether the manufacture is sold by the manufacturer for cash? and if on credit, at what credit? if bartered, for what?
21. Whether the cost of the manufactured article (to the manufacturer) has increased or decreased? and how much in each year from the establishment of the manufactory? and whether the increase has been in the materials or the labor, and at what rate?

*Copies of these Circulars were sent to individuals throughout the United States. The various answers which were received are inserted immediately after the Circulars. The States are arranged in the usual order; and the numbers prefixed to the answers show what questions are referred to.

M—Continued.

22. The prices at which the manufactures have been sold by the manufacturer since the establishment?

23. What rate of duty is necessary to enable the manufacturer to enter into competition in the home market with similar articles imported?

24. Is there any change necessary in levying or collecting the duty on such articles, to prevent fraud?

25. What has been the rate of your profits, annually, for the last three years? and if it be a joint-stock company, what dividends have been received, and what portion of the income of the company has been converted into fixed capital, or retained as a fund for contingent or other objects, and therefore not divided out annually?

26. What portion of the cost of your manufactures consists of the price of the raw material, what portion of the wages of labor, and what portion of the profits of capital?

27. What amount of the agricultural productions of the country is consumed in your establishment, and what amount of other domestic productions?

28. What quantity or amount of manufactures such as you make are produced in the United States, and what amount in your own State?

29. If the duty upon the foreign manufacture of the kind of goods which you make were reduced to $12\frac{1}{2}$ per cent., with a corresponding reduction on all the imports, would it cause you to abandon your business, or would you continue to manufacture at reduced prices?

30. If it would cause you to abandon your business, in what way would you employ your capital?

31. Is there any pursuit in which you could engage, from which you could derive greater profits, even after a reduction of the import duties to $12\frac{1}{2}$ per cent.?

32. Are not the manufactures of salt and iron, remote from the points of importation, out of foreign competition within a certain circle around them? and what is the extent of that circle?

33. Amount of capital; and what proportion the borrowed capital bears to that which is real?

34. What amount of reduction in the duties would enable the actual or real capital employed to yield an interest of six per cent.? and how gradual the reduction should be?

35. If minimums should be abolished, and the duty assessed upon the actual value of the imported article in the American port, what rate of ad valorem duty would be equivalent to the present with the minimum?

36. What would be the operation of this change upon the frauds at present supposed to be practised?

37. Proportion which the production by the American manufacturer bears to the consumption?

38. Extent of individual and household manufactures in the United States, and how much it has increased since the tariff of 1842?

39. Average profit of money or capital in the United States?

40. Average rate of wages?

M—Continued.

CIRCULAR NO. 2.—QUESTIONS.

1st. What agricultural products are raised in your State, and which, if any, of the staples of cotton, rice, or tobacco?

2d. What portion of its capital is engaged in their production?

3d. To what extent is its commercial, mechanical, manufacturing, and navigation interests immediately connected with, or dependent upon them?

4th. What has been the annual average profit on capital employed in their production, on well-conducted farms, or plantations, for the last three years, since the passage of the tariff of 1842, including the crop of that year, and deducting all expenses incident to the production of the articles, their preparation for market, the transportation to the place of sale, and the sales themselves?

5th. What has been the annual profit of the capital so employed for the ten years preceding 1842, under the reduction of the duties by the act of 1832, and the compromise act of the next year, estimated in the same way?

6th. What has been the annual average price of these agricultural products and staples during the same periods respectively? and what the annual average income *per* hand, or laborer, deducting all expenses, during the same periods respectively?

7th. How far have prices and profits during the periods referred to been affected by the operation of the tariff laws, and how far by the state of the currency?

8th. Does the State raise a sufficient supply of horses, mules, hogs, and of cattle, meats, and other provisions? if not, from what places does it draw its supplies? And what has been the average annual amount, and what the prices for the last three years, and also for the ten preceding? If there has been a difference between them, to what do you attribute it?

9th. Are the commercial, mechanical, and manufacturing, and navigation interests of the State so immediately connected with and dependent upon the agricultural products and staples, that their profits increase or diminish in the same, or very nearly the same, proportion with them?

10th. Have the average prices of what are called the protected articles been as low in proportion to the average prices of the staples for the last three years, as in the preceding ten, making allowance for the effects which the average prices of the raw materials during the respective periods referred to must have had on the cost of making such articles? If not, to what do you attribute it, and to what extent has it affected the growers of the staples, and the State at large, in the increased cost of their production, and the general expense of living?

11th. Does the State export any other articles of its own product, besides the agricultural products and staples? If it does, of what description are they, and to what extent have their prices, and the aggregate amount in value, been comparatively affected during the same periods?

M—Continued.

12th. What proportion of the aggregate amount of articles of every kind, that the State makes for export, are exported and consumed abroad? are their prices governed by the foreign or home demand? to what foreign markets are they principally shipped? do you meet competitors in them from other countries with similar articles for sale? do the high duties imposed by the present tariff lessen your ability to meet them successfully? and if they do, state how?

13th. Is there any such immediate connection between imports and exports that a country cannot continue to import for any great length of time a greater amount in value than it exports, or, *vice versa*, export for any great length of time more than it is permitted to import, estimating fairly the value of each; and if there be, to what extent must the present duties affect ultimately the value of the exports of the country?

14th. Have you any manufacturing establishments in your State? and if so, of what kind are they, what is their number, and what amount of capital is invested in them? what descriptions of goods do they make, and what has been the profit on their investment for the last three years? Are the present duties necessary to keep them in operation with profit? if not, what amount, if any, would be required to give a profit equal in amount to the average profit of growing the great staples of the State, for the last three years, or the ten preceding?

15th. Is your State now, or have its citizens been at any former period, engaged in the business of ship-building, or that of navigation, and to what extent? what is the present condition of those interests? how have they been affected by the tariff laws? and what is the effect of the present duties upon them?

16th. What proportion does the capital invested by your citizens in commerce bear to the value of its agricultural products and staples? Have the commercial interests of the State been affected by the tariff laws? if so, how, and to what extent?

17th. Would the establishment of a warehouse system promote the trade and increase the commerce of your State?

18th. How would the abolition of drawbacks, in connection with a warehouse system, operate upon the commerce of your State?

19th. Are there any, and what articles, on which a debenture or drawback ought to be allowed on their reexportation which would operate beneficially upon the trade of the country, and equally to all classes of citizens, but on which no debenture or drawback is now allowed?

20th. What articles are there of foreign manufacture which come into competition with similar articles manufactured in the United States, the duties on which are so high as to amount to a prohibition of the foreign articles?

21st. How are the interests of the several great interests of your State affected by the minimums of the present tariff, and the rule requiring duties to be paid in cash, without the establishment of a warehouse system or admitting goods in *entrepôt*?

22d. What articles are there now in the list of those duty free, on

M—Continued.

which a moderate duty might be levied without being onerous to any class, and which would operate equally on all? and what amount of revenue might be levied by such a duty on these articles?

23d. What is the comparative operation of the present tariff upon the manufacturers, and the other classes of our citizens, as to articles used in manufacturing and other articles consumed by them respectively? State the particular articles?

24th. What is the effect of the present system of duties upon articles, especially those extensively consumed, which are manufactured only to a very limited extent in the United States? and how do these duties operate upon the interests of the other industrial classes of the country?

25th. Are there any, and what descriptions of goods, or other commodities, consumed in your own State, which are either very greatly enhanced in price, or altogether excluded by the operation of the present tariff? for what prices might such goods, or commodities, be imported, independently of the duty? and what are the prices actually paid by the consumers for these articles, or such others as are substituted for them? is the consumption of these articles, or their substitutes, extensive in your State, and is it peculiar, or nearly so, to your State, or any other particular States? what is the aggregate amount of duties now paid to the Government on such articles? and what amount would be paid under a tariff graduated entirely with a view to revenue?

26th. Do the present duties benefit in any respect those engaged in growing the agricultural products and staples referred to? and if not, can they be so modified, in any other way than by reducing them, as to benefit the growers? has the State prospered, or not, under those duties? if not, to what do you attribute its cause? if the high duties, explain to what extent, and in what manner, they have affected the prosperity of the State?

27th. What quantity of wool is raised in your State, what is its price per pound since the tariff of 1842, and what its price per pound for the ten years preceding?

28th. What mines are worked in your State? what quantity of metal or mineral has been produced? what has been the price since the tariff of 1842, and for the ten years preceding?

M—Continued.

ABSTRACT OF ANSWERS TO CIRCULARS NOS. 1 AND 2.

MAINE.

ANSWERS TO CIRCULAR NO. 1.

Washington County. From Hon. J. C. Noyes, of Eastport, enclosed in letter from Bion Bradbury, Collector.

1. State of Maine, Washington county.
2. Plaster mill for the manufacture of calcined and ground plaster.
3. Established in 1845. Joint stock.
4. Capital in grounds, buildings, &c., \$10,000.
5. Average amount in materials, \$5,000.
6. No estimate can be had, as one year has not elapsed.
- 7, 8. Not answered.
9. About 2,000 barrels—value \$3,000.
10. Not answered.
11. Similar articles are not supposed to be imported.
12. Sixteen men, at \$1 per day.
13. Twelve hours per day, for 8 months.
14. Not known.
15. None.
16. Usually sent from 500 to 1,500 miles.
17. Supposed to be none.
18. In the United States.
19. None exported.
20. None sold at the mill.
- 21, 22. Not answered.
- 23, 24. Free.
- 25 to 40. Not answered.

Bion Bradbury, Collector, encloses answers from Samuel Fowler of Lubec.

1. Washington county, Maine.
2. Plaster and lumber mills, water power.
3. In 1834. Joint stock.
4. Capital in buildings and machinery, \$75,000.
5. Average cost of materials per year, \$18,000; labor, \$13,000.
6. From 5 to 6 per cent. per annum, after the first three years.
7. Opening the ports of the United States to the British colonial trade, he thinks, will ultimately put an end to the plaster trade on the lines.
8. Unable to give a general answer; but says a small farm adjoining the mills, which cost \$1,000, has paid an annual profit of \$200.
9. \$35,000; 10,000 barrels calcined plaster, \$15,000; 20,000 tierces of ground plaster, \$20,000; including 750,000 staves, 180,000 head-ings, and 300,000 hoops, all made at the manufactory.

M—Continued.

10. "Of foreign products," 8,000 tons of plaster, at \$1 25 per ton, produce of Nova Scotia and New Brunswick, \$10,000; "of domestic products," such as logs, hoops, slabs, round wood, kettles, and flour, valued at \$8,000 per annum. Recommends a review of Hon. Secretary Bibb's decision in regard to the lumber.

11. Importations very limited.

12. Average number of hands employed, 42 men, no women or children; average wages \$310 each: highest wages \$2 per day; lowest \$20 per month.

13. Twelve hours per day.

14. Not answered satisfactorily.

15. None.

16. None sold at the manufactory; sold all along the coast from Maine to New Orleans.

17. Before the present tariff, had to compete with foreign ground and calcined plaster, but not since, except at Hallowell and Augusta, in this State.

18. Same as No. 16.

19. Some to West Indies, principally to Cuba.

20. Sold at 3 and 4 months generally; never bartered.

21. There has been no decrease in the cost of the materials, or manufacture, in proportion to the decrease in the price of the article.

22. The first two or three years ground plaster sold in market at \$1 12 to \$1 25 per cask, and calcined at \$2 and \$2 12½ per barrel. The last year at \$1 for ground, and \$1 62½ and \$1 75 for calcined.

23. A less rate of duty than the present would give the foreign manufacturer a decided preference in our market.

24. To prevent fraud, duties should be as far as possible specific, or on a home valuation.

25. Answered in reply to questions No. 6. No part of the income has been converted into fixed capital, &c.

26. See reply to question No. 5.

27. \$10,000 is about the amount used annually.

28. Supposes the amount of "foreign" plaster used in the United States to be about 200,000 tons annually.

29. A reduction of the duties so as to admit the ground and calcined plaster from Nova Scotia would effectually destroy us.

30. "After a loss of the capital, could not employ it in other business."

31. Says both "mercantile and farming are more profitable than the manufacturing of plaster with a duty of 20 per cent. instead of 12½ per cent."

32 to 40. Cannot answer.

Pembroke Town. Bion Bradbury, Esq., Collector, encloses answers from Joseph Barrell.

1. Town of Pembroke, State of Maine.

M—Continued.

2. Round and square iron 5-16 to 7-8 inch.
3. In 1832. Now a joint-stock concern.
4. Capital established by the last Legislature not to exceed \$150,000.
5. Amount consumed equal to eight tons per day, principally American pig, averaging from \$1,500 to \$2,000 per month.
- 6 to 9. Not answered.
10. Nearly all the iron, excepting scrap, is of the manufacture of the United States.
12. Men and boys employed; about 50; when working day and night, 100 will be required.
13. From 6 A. M. to 6 P. M.
15. 12 oxen employed constantly.
16. All sold in Boston.
17. Foreign iron enters into competition with the same quality of American; and is sold for less price.
18. Nearly all consumed in New England.
19. None exported.
20. Iron is usually sold on a credit of six to nine months; seldom for cash.
22. Prices according to quality.
- 23 to 39. Unanswered.
40. Wages from \$1 to \$2.50, according to the occupation of the men; consumes about 8 tons of coal per day, all of which is of foreign growth. Is of the opinion that a duty of 12½ per cent. will not be sufficient to enable them to compete with the foreign article.

Washington County. Bion Bradbury, Collector, encloses answers from William Pike, of Calais.

1. State of Maine, county of Washington.
2. Saw mill; water power.
3. Established forty years ago; joint-stock concern.
4. Ground and buildings, \$1,700; water power \$1,000; machinery \$300.
5. Materials \$3,300; labor \$1,150; both \$4,450.
6. Profit, if not borrowed, 10 per cent.; if borrowed, less.
7. Owing to the demand for the article.
8. Thinks about 10 per cent.
9. About 600,000 to a saw; half spruce and pine; 600,000 laths; average price, pine 9½; spruce 6½; laths 85 cents.
10. 300,000 pine logs, \$1,950; spruce, \$1,125; domestic products.
11. Cannot answer.
12. Six men to a saw.
13. Fourteen hours per day, for six months in the year.
14. In the country, on an average, about five shillings per day.
15. About two horses to a saw.
16. Mostly sold at the mill, and shipped to West Indies, Pennsylvania, New York, and the New England States.

M—Continued.

18. In the West Indies, Pennsylvania, New York, and New England States.

19. Principally in the West Indies.

20. Generally for cash; sometimes on credit; seldom bartered.

21. The raw material has increased in price within the last eight or ten years.

22. From \$8 to \$15; last year, for pine, \$9 50; spruce, \$6 50; laths, 85 cents.

25. About nothing. The profits about pay the interest on the capital.

26. Material, \$3,300; labor, \$1,150; profit, \$850.

29. No; should continue as long as a spruce or pine tree could be found.

30. Cannot answer.

31. Thinks there is.

32. Cannot answer.

33. Amount of capital for one saw and materials, \$7,500.

34 to 40. Not answered.

Kennebunk, County of York.

1. Maine, York county.

2. Cotton; water power.

3. In 1834; joint-stock concern.

4. Capital, \$855,000.

6. About 2 per cent.

9. 1,000,000 yards of 28½ inch printing cloth.

10. 450 bales cotton, 1,000 gallons oil, 10,000 lbs. potato starch, &c.

12. 21 men, 14 boys, and 90 girls.

13. 11½ hours.

16. Philadelphia, New York, and Boston.

18. Principally in this country.

20. On credit.

21 to 40. Unanswered.

Belfast. From N. M. Lowry, Collector.

Regrets his inability, to procure information from reliable sources.

Saco, York County. Ichabod Jordan, Collector, encloses answers from J. Williams, Saco.

1. Maine, Saco.

2. Iron foundry.

3. In 1844; private concern.

4. Capital, \$10,000—in buildings, machinery, &c.

5. \$6,000 for the purchase of stock, &c.

6, 7, 8. Not answered.

9. 400 tons of machinery and mill castings.

M—Continued.

10. 200 tons of pig iron, and 300 tons of various qualities of American iron.

11, 12, 13. Not answered.

14. Average rate of wages; eight shillings per day.

16. "Find a market near by."

17. Foreign articles do enter into competition when not protected.

20. Sold for cash, or on 4 months' credit.

21 to 40. Not answered.

Saco, York County. Ichabod Jordan, Collector, encloses answers from Samuel Batchelor.

1. Maine; Saco, York county.

2. Cotton; water power.

3. In 1831; joint stock.

4. Capital in ground, buildings, water power, and machinery, \$550,000.

5. The business capital, invested in materials and for payment of wages, is \$450,000.

6. The York Manufacturing Company purchased, for about \$60,000, the property which had cost a former company \$234,000. The first company had sunk their whole capital, amounting to \$300,000, with a considerable loss, in addition, to individual stockholders, after carrying on the business for four or five years without any dividend. On this second capital, invested by the York company with additional improvements and machinery, the profits have been as follows: 1831, 1832, and 1833, 4½ per cent. per annum; 1834, 9½; 1835, 10½; 1836, 11½; 1837, 5½; 1838, 10½; 1839, 9½; 1840, 14½; 1841, 13½; 1842, 5; 1843, 9½; 1844, 20½;—being an average of 9½ per cent. for the 14 years on capital actually paid. No borrowed capital.

7. The increase and decrease of profit, as will be seen above, has conformed very nearly with the general prosperity of the country, and with the rise and fall of profits in other branches of business. The greatest increase, within the last two years, has been owing, in addition to the general causes above mentioned, to an increased demand for goods for exportation to foreign countries, and to the manufacture of a new and successful style of goods.

8. Capital employed in trade and navigation has experienced similar variations in profits during the same period, and in navigation particularly; for part of the time, the profits have even exceeded the highest rates on manufacturing.

9. The amount of goods manufactured has been as follows, computed at the actual cost: In 1831, 1832, and 1833, \$145,045; in 1834, \$176,985; 1835, \$233,234; 1836, \$277,159; 1837, \$296,630; 1838, \$357,307; 1839, \$516,896; 1840, \$455,812; 1841, \$422,135; 1842, \$328,138; 1843, \$267,351; and in 1844, \$457,424;—consisting entirely of cotton goods, mostly of heavy strong articles—say 12 skeins to the pound for summer clothing, and to a considerable extent differing in

M—Continued.

style and fabric from the ordinary manufactures of cotton in this country.

10. The raw materials used, and the amount of wages for the last two years, have been as follows:

Years.	Cotton.	Other domestic materials.	Foreign materials.	Wages.
1843..	\$116,917	\$36,353	\$16,065	\$98,014
1844..	218,925	46,026	34,903	157,566

The domestic materials, other than cotton, consist principally of oil, starch, coal, and dyeing materials. The foreign are confined almost entirely to indigo and some other dye-stuffs.

11. The only similar articles imported have been from England and France, and the cost of importing goods of equal quality, and made of the same kind of cotton, would be more than the cost of those made here, and ours have uniformly been sold at a lower price.

12. The number of men employed, on the average, is about 200; the number of women from 900 to 1,200. No children employed under the age of 14, and very few younger than 16. The rate of wages for men varies from \$8 to \$12 per month, at the different seasons of the year, except for mechanics and experienced manufacturers, who receive from \$1 25 to \$2 per day. The wages of females is from \$1 to \$2 per week, exclusive of board, according to their skill and experience; but there are many instances where they earn \$3 or more.

13. The average time the mills are in operation though the year is 12 hours 13 minutes per day. The principal part of what can be called labor is performed by machinery, which only requires the attendance and skill of hands to direct it. This is so easily done, that it is not unusual for one to attend to the duty of two, for hours or days together; and in this way, some in turn get released; so that it does not follow, because the machinery works 12 hours per day, that the hands employed do the same; they do not labor, on an average, more than ten months in the year, and many come into the mills only for a few months at such seasons of the year as they can best be spared from their schools or occupations at home.

14. The rate of wages for men in other employment, is presumed to be something lower, from the fact of the number of applications for places in the mills.

15. Employ from 4 to 6 horses.

16. The goods are not sold at the manufactory, but are sent 100 miles to Boston, where they are sold or distributed to other markets.

17. There is generally very little competition of foreign articles with such as are made here; but occasionally there has been a considerable import of similar goods; when the stagnation of business abroad has

M—Continued.

reduced the rate of wages and the cost of goods much below the ordinary price; at which times goods of an inferior quality, made with a mixture of Madras and other low-priced cotton, and sometimes expressly in imitation of American fabrics, and with similar marks, are thrown into our own as well as foreign markets, to the great injury of the manufacturer, and in the end of the purchaser and consumer also.

18, 19. They are consumed in all parts of the United States, some in Canada, and exported to Africa, China, South America, and other parts of the world.

20. Are not sold by barter, but generally on a credit of 8 months.

21. There has been a constant decrease in the cost of articles manufactured, on account of the decline in the price of cotton and the improvements in machinery, so that a particular description of goods, which cost, for a certain quantity, in 1834, for cotton, \$5 33; labor, \$2 41; other expenses, 93 cents—total \$8 67; in 1844 cost, for cotton, \$3 05; labor, \$1 74; other expenses, \$1 05—total, \$5 84; yet the rate of wages paid at the latter period was 10 to 20 per cent. higher than at the former.

22. The price at which the goods have been sold has been reduced fully in proportion to the cost. The greater profits of the latter period have been derived from the larger quantity of goods produced by the employment of the same capital; principally by reason of the improvement in the construction, and the reduction in the cost, of machinery.

23. As many of the goods made by this company are sold in foreign countries, in competition with similar articles of British manufacture, they of course can require no duty to secure the market at home in the ordinary course of business; nor would the price of the goods here be affected by the duties on similar foreign goods any more than the price of cotton was affected by the duty of 3 cents per pound on foreign cotton. In this he refers to such heavy goods as are made at this mill, where the cost of the cotton and other materials bears so large a proportion to the cost of the manufactured article. With fine goods, where the cost of the material would be less and the labor more, the case might be different.

24. The present regulations seem to be sufficient for the purpose, unless with reference to *ad valorem* duties and frauds by false invoices. Such frauds are best guarded against by the minimum or square-yard duty, as it is in effect the same as a specific duty, estimated upon the quantity of the article imported, about which there can be no question, as in relation to the cost.

25. Refers to answer to question No. 6, with reference to annual profits. Within three years have appropriated something over \$20,000 of the profits there stated, to make up for depreciation in the value of the buildings.

26. Refer to answer to question 10.

27. It would be difficult to make a correct account of the amount of domestic productions consumed in this establishment, and to distinguish those derived from agriculture; but one item of expenditure is at least \$1,200 per week, or more than \$60,000 per year, paid for board of those

M—Continued.

employed in the factory. Almost the whole of this would be of domestic origin, and the greatest part the produce of agriculture.

28. Cannot answer.

29. A general reduction of duties to 12½ per cent. might not produce any immediate effect upon the prices or sales of such goods as we make, as there would be little direct competition with similar goods imported. But those manufacturing companies which are making finer goods, or which have not been so long in operation as to become well established and able to contend with foreign competition, would have to give up their business; and the labor and capital thus employed, together with the buildings and machinery, so far as they were suitable, would be directed to other branches of manufacture, and thus overstock the market with all articles that could not be sold for exportation. Another effect of a low rate of duties would be, that whenever the manufacturing business in other countries should be so much depressed, as is sometimes the case, that goods for two or three seasons are sold for less than the cost of producing them, we should have such quantities thrown upon the market here as would be ruinous to any regular business, and must stop the mills for a time, and throw the workmen out of employ, or reduce the profits of capital and the price of labor to the same low rates as in foreign countries. All such changes, in the general course of business, as produce a change in the employment of labor and the application of capital, have an effect upon the general prosperity, and an influence upon the ability of the consumer of goods to make his purchases, much more destructive to the business of the manufacturer than any competition in the supply of goods merely, foreign or domestic. Competition, either at home or abroad, will tend to reduce the price of labor and the cost of production of goods, so as to meet the market price; but any general distress in the country, like that produced by the derangement of the currency a few years ago, takes from the consumer the ability to purchase or to pay, and causes an entire prostration of business.

30, 31. Should not probably be induced to abandon the business, except through the operation of causes which would produce general distress, and render it equally discouraging to engage in any other pursuit.

32. Cannot answer.

33. The capital of the York Manufacturing Company is \$1,000,000. Do not use borrowed capital.

34. See answer to question 23.

35 to 40. Cannot answer.

Portland. From Augustine Haines, Esq., United States District Attorney.

Acknowledges the receipt of the circulars, and has distributed them, but has received no answers.

Cumberland. John Anderson, Collector, encloses answers from H. Smith, agent of Portland Manufacturing Company.

1. State of Maine, county of Cumberland.

M—Continued.

2. Cotton; water power.
3. In 1833; joint stock.
4. Capital in buildings, water power, and machinery, \$185,000.
5. Present annual payment of wages \$36,000. The average amount of cotton used from 1833, 433,000 lbs. per annum. The first year 280,000 lbs., the last year 727,386 lbs.; average cost for the cotton for the whole period 12 4-10 cents per lb.
6. The average profit on capital borrowed, over 6 per cent., 1 per cent.; on capital invested, 7 per cent.
7. This depends upon the great law of trade—demand and supply. The manufacturing business has been good for the last two years, from two causes—the home and export demand. The home demand is owing to the general prosperity of the country. This prosperity has arisen from the enactments of the General Government, protecting the labor of the country against the labor of foreign countries, and the general impression that this is to be the settled policy of the Government. The protective policy reaches directly or indirectly all classes of the community—the farmer, mechanic, and the day laborer. Cotton fabrics are all American labor, from the seed to the article.
8. Have no statistics by which to judge specifically, but presume it varies from 5 to 15 per cent.
9. About 2,000,000 of yards per year of heavy sheetings, at 7 $\frac{1}{4}$ to 7 $\frac{3}{4}$ cents; white drills at 8 cents; striped drills, (indigo blue,) 10 cents. These were the gross prices of sales at eight months' credit.
10. Partly answered in No. 5, as to the cost and quantity of the principal material. In addition to which, there is consumed the value of \$6,000 in potato starch, oil, leather, iron, coal, and sundry other articles for repairs; to which may be added \$12,000 of agricultural productions for food. Of foreign productions, from \$2,000 to \$3,000 per annum for indigo blue.
11. None imported, but a large amount exported.
12. 45 males, 180 females. Average wages of men, \$1 80 per day; young men and boys, 42 to 75 cents per day; females from \$1 to \$2 per week.
13. About 12 hours.
14. Less wages in all other employments in this country. In Europe, females earn from one-third to one-half less.
15. 4 horses.
16. The principal markets are Portland, Boston, New York, Philadelphia, and Baltimore; from which points they are distributed through the country, and exported.
17. No foreign articles come in competition in the home market.
18. In this and foreign countries.
19. Asia, Africa, and South America.
20. On 8 months' credit.
21. The cost of the manufactured article is varied very materially by the price of the material. The expense of labor, although wages have

M—Continued.

essentially advanced, is somewhat less, owing to the improvement in machinery and the experience in manufacturing.

22. It has varied from $12\frac{1}{2}$ to $6\frac{1}{2}$ cents per yard.

23, 24. Speaks of the great improvements in machinery; the policy of the British Government in relation to her manufactures; and concludes by recommending that the minimums should be retained, and the tariff remain as it now is, as it has been a blessing to the land.

25. It is a joint-stock company; the dividends have been \$7 per share. The excess of profits over the dividends has been applied to the payment of loss sustained in selling goods at $6\frac{1}{2}$ cents per yard.

26. The cost of labor already stated. The cost of the material has varied from 17 to $6\frac{1}{2}$ cents per lb. The profit on the capital invested has not averaged 1 per cent. per annum over the value of money invested in stocks.

27. Already answered.

28. Cannot answer with any precision, but it is vast in amount and quantity.

29. As the present tariff has a most salutary influence on all the departments of labor, there seems no good reason why it should be altered. A settled policy is the only method to make this a great and strong nation. We have all the elements to produce great results, and they are now in active exercise, and in the right direction. He would use the mariner's language,—“steady, steady, as you are.”

30. “If our business is abandoned, our property is worthless.”

31. The property being of *no value*, it could not be applied to any use.

32. Cannot say.

33. Amount of capital already stated. Borrow occasionally, to stock the mill with cotton.

34. This is altogether problematical.

35. Cannot say.

36. A home valuation. If men of unquestionable integrity, &c., should be employed, it is to be presumed that the business would be done correctly.

37. Cannot answer with precision; but has no doubt that the great mass of the people are clothed with American manufactures, and that the proportion is increasing.

38. To a small extent. The farmers who raise wool exchange it for woolen goods at the factories, their daughters being better employed than in spinning at home, in a cotton factory.

39. Not answered.

40. Not answered.

ANSWERS TO CIRCULAR No. 2.

Belfast. From N. M. Lowry, Collector.

1. Wheat, rye, barley, Indian corn, hay, potatoes, with other succu-

M—Continued.

lents, and pulse. Apples in large quantities and of good quality; but none of the staples mentioned.

2. It is estimated that, exclusive of ship-building, the manufacturing capital is not more than one-eighth, ship-building two-eighths; the other five-eighths are embraced under the term agriculture.

3. The general prosperity of the State, as a community, is judged to depend upon the success of the several interests in the proportion above stated.

4. The average of net profit on capital employed in agriculture is estimated to be not more than one per cent. for the last four years.

5. It is estimated to have been something better for the ten years prior to that time—say two per cent.; but since that time a general complaint has prevailed that farmers have been unable “to make both ends meet.”

6. The average price for wheat for the first period named has been \$1, rye 75, oats 25, Indian corn 75, potatoes 30, beans \$1. 25, peas \$1. 20; since 1842 there has been but little variation, though, including 1842, and excluding 1845, potatoes have averaged less—say 25; corn less—say 70; wheat 90; and other agricultural products in like proportion. The average price per hand for agricultural laborers has been, for the last period, about \$10 per month and board, and a trifle less for the first period. It is estimated that a frugal man would have done well to have realized \$75 per year above his expenses, for either of those periods, in agricultural labor; and no man can support himself and wife at that kind of labor at the average wages that could have been offered for that time.

7. It is judged, from a consideration of all the information that could be obtained, that with the exception of ship-building, manufacturers' profits have largely increased for the last four years, while the profits of ship-building and agriculture have diminished in a somewhat less proportion; but, with the exception of certain periods, it is not understood to have been the result of any peculiar state of the currency, and it is not supposed that there has been any violent contraction or expansion of the circulating medium for the last four years.

8. The State raises horses for exportation; also hogs, neat cattle, and other provisions. For the last three years the average price of beef upon the hoof has been about \$3 75 per cwt.; pork about \$4. It is so difficult to fix any average upon the price of horses, that an estimate would be deemed of little value, there being no price-current noticed to which reference can be had, and as the qualities are so various, though it is thought that all the horses in the State, at this time, would not average more than \$40 per head. The causes of variation in the price of beef are various, such as the state of the hay crop, the increase of the lumbering business, which employs large numbers of the best oxen. The best judges estimate that the exports of provisions, with the exception of flour, have been nearly balanced by the imports. The imports of flour have been for the last ten years prior to 1842 about 50,000 barrels per year, and about the same price for the period named. The price of flour has averaged about \$4 for the ten years prior to 1842, and about

M—Continued.

\$5 for the period since, excluding 1845. The relative differences of price noticed are attributed to the state of the crops and supply at the given points of demand, though the advantage given to certain kinds of manufactures by law is deemed to very much increase the profit of the particular class protected, and, in like proportion, burden all the others.

9. In this State there is less relative dependence of the other classes upon the agricultural of the State as a whole, but the commercial and navigation interests in a great degree depend upon the great staples of the country, viz: cotton, rice, &c.; and their profits greatly depend upon them, as a large portion of the navigation derives employment from them.

10. The average prices of protected articles have not been as low, in proportion to the average price of the staples, for the last three, as the preceding ten years, making all allowances for the effect of any relative difference of price in the raw material for the several periods referred to; meaning by staples, not the articles produced by this State, but the great staples of the country; and the cause, it is believed, will be found in the desire of those engaged in manufacturing the great staples of the country to make great profits; increased, no doubt, by a fear that a change must sooner or later take place. The effect upon the State has been injurious, as these profits are returned to the State of Massachusetts, where a large portion of the capital employed is owned, though it has not had any very visible effect upon the expenses of living.

11. The State exports large quantities of lumber of various kinds, and some cotton fabrics. The amount of lumber and the prices thereof seem to have been but little affected during both periods inquired of, by any cause, except the regular and increasing demand, which our peculiar situation and means have enabled the community to meet with corresponding supply. The cotton fabrics which have been exported have generally been sent to Boston, and the information respecting them will, it is supposed, be more full and certain from that source. The effect upon this community is only that produced by carrying on the cotton mills and returning the proceeds to the merchant at Boston. Very small parts of the fabrics made in this State are sold here without first being taken to Boston.

12. It is estimated that three-fourths of all articles of every kind that the State makes for export are consumed abroad. The prices are governed generally by the foreign demand, modified by the circumstances that control or affect the general supply at home. The West India market receives mostly our lumber and surplus produce of various kinds. It is stated by shippers that the duties on West India products materially affect the prices of our exports in those markets, although there is but little competition with our particular produce in those markets.

13. The connection between the exports and imports of our country is deemed to be such, that no one country can rely totally upon its exports, for it is apparent that such a course must ultimately produce a revulsion, which will paralyze the production of the articles of export, unless the exporting country has a monopoly of production of a given

M—Continued.

article, and the market which receives that production has a monopoly of the market of the world; and then a crisis would arise from the want of a medium to carry on the business for any length of time. And it is judged that the present tariff must, if continued without modification, in a great measure reduce the exports and oblige their home consumption at a very reduced price, which is understood to be the real working of the theory that "high duties make low prices;" and these changes can only be effected through terrible revulsions in the commercial world.

14. We have cotton and woolen manufactories; the exact number cannot by me be readily ascertained at this time. They produce common cotton fabrics and the cheapest cassimeres. It is judged that the capital invested in them is about one and a half million, and if any reliance is to be placed on the ordinary sources of information, their profits for the last three years have been from 20 to 40 per cent. It is admitted by all that our cotton manufactories can compete with the world without the present duties.

15. Having already stated that the State is largely a ship-building State, I have only to reply to the other branch of the inquiry. It is supposed that every one must know that the duties on articles that go into the manufacture of vessels are onerous upon this State, and benefit no other branch of our industry, as we do not produce any of them. The present condition of that interest is much less prosperous than before the act of 1842, though the enterprise of our citizens has been able to endure it thus far. The general interest of navigation is only *tolerable*.

16. Is answered in the former replies.

17. It is not supposed that the warehousing system would affect materially the commerce of Maine.

18. It is supposed that if a system can be adopted which should prevent frauds in the transactions, it would be favorable to allow them as now.

19. The importers of Maine, of whom inquiry has been made, do not name any articles which should be entitled to debenture, which are not so now.

20. Cotton fabrics of various kinds.

21. It is not apparent that the minimums of the present tariff affect very materially the general interest of this State; nor is it known that there is any objection to cash duties, without the warehousing system, that would materially affect the State as a community.

22. After a careful examination of the list of free articles, it is not discovered that there are any of them that would furnish any considerable revenue, or which, if a small duty were laid on them—say 20 per cent. ad valorem—would be attended by any evil in consequence.

23. There are a few articles of dye and dye compositions, which are now free, which are used solely by manufacturers, which are protected in the manufactured fabric; but it is deemed immaterial whether the evil be corrected by reduction of duty on the fabrics, or by a duty on the articles used, or both.

24. There are some articles of general consumption which are now

M—Continued.

heavily dutied, which are produced in but small proportions to the amount consumed in the United States, which operates very unequally upon the poorer classes. The article of sugar is quoted in the *New York Tribune* price-current, 1842, at $3\frac{1}{2}$ cents per pound at New Orleans. The same paper quotes the same article at same place, 1844, at 7 cents per pound. If one cent of this duty goes into the hands of the United States sugar planters, by a reasonable estimate of the crop of 1844 it gives those producers nearly three millions of dollars out of the pockets of the community at large. This is considered as grievous to Maine, in the proportion her population bears to the whole of the consumers of the States.

25. The above answer is considered as answering this inquiry, so far as relates to the article of sugar. The common fabrics of cotton, sheeting, shirting, calicoes, ticking, &c.; are all much enhanced in price, and the additional price is considered to average about 30 per cent. as far as it is possible to ascertain. There are many other articles which it is deemed unimportant to mention. The article of iron, which goes into the construction of vessels, is extensive and somewhat peculiar to Maine, as she does not produce any iron. The amount of duties paid upon these articles cannot now be ascertained here.

26. It is not understood how the present duties can in any way benefit the producers of Maine, except on the articles of cord-wood, potatoes, various kinds of lumber, and wool. These should be increased, in order to balance the accounts, very considerably. It is thought that in every other instance the farming interest is very heavily burdened. The State has not prospered under the present tariff as before, and it is attributed to the binding her interest in agriculture and commerce, to favor manufacturers.

27. The State produces about one and a quarter million pounds of wool of the coarser kinds. Its average price per pound has been 31 cents since 1842, and about 42 cents before that time. It is not assumed that the present tariff has caused the difference, though the wool raised in Maine is not that kind which receives the greatest protection. It is an article which can be increased or diminished in amount about 100 per cent. per annum.

28. We have no mines in this State, though we have extensive quarries of granite and limestone.

NEW HAMPSHIRE.

ANSWERS TO CIRCULAR No. 1.

Strafford. From Salmon Falls Manufacturing Company, per J. D. Watson.

1. New Hampshire; Strafford county.
2. Cotton factory. Water power.
3. 1822. Joint-stock company.

M—Continued.

4. When completed, will have cost \$250,000.
5. About \$50,000.
6. No profit, but a loss of three-fourths of the capital by goods and by fire. A new capital was paid in a year ago.
7. Accounts have not been made up; probably some profit at present.
8. Six per cent.
9. Do not know; having been connected with the concern only since converted from a woolen to a cotton factory.
10. 35,000 pounds of cotton per week, or 1,820,000 pounds per annum; 300 tons of coal; 3,000 gallons of oil; and \$1,000 worth of potato starch.
11. Do not know.
12. See answers to 13 and 40. About 1,000 hands employed.
13. From 11 to 12 hours a day. Principally paid by the quantity, and not by the day.
14. The rate of wages of persons similarly employed the same as here; being higher than in other States in common employments, and very much higher than in foreign countries.
15. Never more than four horses and oxen.
16. Sold chiefly in Boston, to be distributed.
17. None of the same description brought to this market.
18. Chiefly in this country—some exported to South America.
19. Answered.
20. Sometimes for cash; generally on eight months' credit.
21. Cost of manufacturing has diminished, partly from a decrease in the price of the raw material, and from the improvement in machinery. Labor is rather higher.
22. Similar goods have been sold, within ten years, for 14 and 15 cents; now for 8, and pay a profit.
23. A protective duty is necessary to protect us against the low prices produced by a glut of similar goods in foreign countries. They are not now sent to this country, but would be but for the duty imposed; and would have come into ruinous competition with our own manufactures.
24. No; the specific duties prevent fraud effectually enough.
25. Cannot say. Other similar concerns have done well within the last two years, dividing from 4 to 8 per cent. semi-annually, and in some cases 10 per cent.
26. The raw material costs three cents a yard, and other expenses amount to about the same. The principal part of the cost, besides the raw material, is the labor.
27. Cannot say; no important agricultural productions consumed in the process of manufacturing, except potatoes for starch.
28. Would require a great deal of examination. The census gives the amount of cotton manufactures, or an approach to it. I should think one-third was in goods of this number of yarn.
29. Cannot be answered until the experiment is tried; think it would be ruinous.
30. No answer.

M—Continued.

31. No answer.
32. Iron can be imported and delivered in all places on the great water courses and railroads cheaper than it can be produced, provided there were no protective duty upon it. Not acquainted with the cost of manufacturing salt.
33. \$300,000. We may at times owe \$50,000.
34. Do not know.
35. About 80 per cent.
36. No rate of ad valorem duties will prevent frauds as well as specific duties. There are no frauds in importing heavy cotton goods that I know of.
37. Do not know precisely. In the northern States all the low cotton goods consumed are produced here.
38. Do not know.
39. See American Almanac, where the rates of interest of all the States are put down.
40. I should suppose .75 cents a day for men.

Strafford County. From P. T. Jackson, Treasurer of the Great Falls Manufacturing Company.

1. In the State of New Hampshire, county of Strafford.
2. Cotton cloth of various qualities; water power.
3. A joint-stock concern, chartered in 1823.
4. Capital paid in September, 1823, on 780 shares . . . \$780,000 00

Do.	November, 1838, on 1,220	“	. . . . .	488,000 00
Do.	September, 1840, on 2,000	“	. . . . .	400,000 00
Do.	November, 1841, on 1,000	“	. . . . .	210,000 00

Whole amount of capital paid in \$1,878,000 00

of which I cannot designate how much has been expended from the beginning in ground, buildings, water power, and machinery, but that portion of the property was valued and charged in the last annual account, June 30, 1845, at \$670,000.

5. The amount charged in the same account for materials and cash, was \$211,447 12; debts due to the company (less amount they owed) by the same account, \$392,929 60.

6. The \$768,000 paid in 1823 was employed in manufacturing cotton and woolen cloths and carpeting. I cannot state what amount was employed in each branch, neither can I distinguish the profits on borrowed capital from those on capital paid in. In 1838 the stockholders found that they had lost so much that they must raise more money or stop their works; accordingly, they created 1,220 shares, which were sold for \$400 each, adding \$488,000 to the capital. Up to this period, the dividends paid were \$399,194, and the simple interest on the capital paid in was \$702,000.

From 1838 the company confined their operations to the manufacture of cotton goods. In the summer of 1840, it appeared that, after paying

M—Continued.

the debts, there would be left only \$40,000 for active capital; and the mills and machinery required some alterations and heavy repairs to place them on a par with similar establishments. 2,000 shares were created, and sold for \$400,000; in 1841, 1,000 more shares were sold at auction for \$210,000; making the whole capital paid in (in 5,000 shares) amount to \$1,878,000; the simple interest on which, from the several dates of payment to 1845, amounts to \$1,402,860—say capital, with interest, \$3,280,860. The dividends paid to June, 1845, were \$804,194; add interest, \$268,911, is \$1,073,105, which, deducted from the capital and interest, leaves \$2,207,755. From this deduct the actual market value of the stock in 1845, viz: 5,000 shares, at \$300 each, is \$1,500,000; and the loss to the stockholders is \$707,755, after crediting all dividends received, with simple interest on payments and receipts. I have given this statement of the losses of this company, because I know that, in doing this, I am also giving the history of many of the cotton manufactories in New England. Having had some experience in the business, I venture to give it as my opinion, that, if a true account were obtained of all of them from the commencement to this time, they would not return the capital invested, with the common rate of interest.

7. No doubt a portion of the loss sustained by this company may be ascribed to the want of skill in the early stage of the business; but much may very properly be attributed to the frequent and sudden variations in the markets from 1836 to 1842; since which year the business has been more regular and profitable.

8. I cannot state with accuracy, but certainly not less than six per cent.

9. I can only go back to 1840; since which we have made—

Shirtings	No. 30	yarn, 14,200,442 yards, worth	\$973,458 00
Printing cloth	No. 30	" 18,336,228 " "	1,009,444 00
Do.	No. 38	" 1,007,145 " "	79,014 00
Sheetings	No. 14	" 10,551,713 " "	643,332 00
Drillings	No. 14	" 3,942,220 " "	280,870 00
Made in 5 years		<u>48,037,748</u>	<u>\$2,986,118 00</u>

The cost of manufacturing the above was—

For labor, &c., &c.	\$1,141,092
For 12,557,672 lbs. of cotton	1,118,437
	<u>\$2,259,529 00</u>

10. We are now using per annum—

Of cotton, about 3,500,000 lbs.—value at present price, (8 cents)	\$280,000 00
Of fuel, mostly wood, value at present price, (90 cents)	5,700 00
Of oil, 8,000 gallons per annum—value at present price, (90 cents)	7,200 00
Of soap, value at present price	600 00
Of leather, value at present price	3,500 00

M—Continued.

Of potato starch, about 100,000 lbs., value at present price, (4 cents).....	\$4,000 00
Of sundries for repairs—as lumber, iron, steel, charcoal, &c., say	5,000 00
All domestic products, except part of the iron	<u>\$306,000 00</u>

11. Cannot answer.

12. The number of persons employed in June last was—

Men.....	258,	average wages, including board, \$1 05 cents per day.
Boys.....	35,	do. do. 35 do.
Girls.....	921,	do. do. 53 do.

13. Average hours of labor through the year, 12 hours per day.

14. In New Hampshire the wages of men—average about the same as we pay. There is no standard rate for wages of girls, but we believe they do not generally get so much as we pay.

15. No animals employed.

16, 18, 19. Our goods are sold, for consumption, all over the United States. Most of our sales are made in Philadelphia, New York, and Boston. Some of the drillings and sheetings are sold for export to China, South America, and the Mediterranean.

17. I cannot answer; we do not export on our own account.

20. We generally sell on eight to twelve months' credit.

21. The cost has decreased. The cost of shirtings, No. 30 yarn, was, in—

1828, 33 cents per pound for manufacturing; cotton 12 $\frac{3}{4}$	cents.
1830, 20 do. do. do. 12 84-100	“
1835, 20 do. do. do. 16 $\frac{3}{4}$	“
1840, 14 $\frac{1}{2}$ do. do. do. 11 81-100	“
1845, 11 $\frac{1}{2}$ do. do. do. 7	“

For sheetings, No. 14 yarn, the cost was, in—

1835, 14 $\frac{1}{2}$ cents per pound for manufacturing; cotton 15 $\frac{3}{4}$	cents.
1840, 9 do. do. do. 10	“
1845, 5 $\frac{3}{4}$ do. do. do. 5 $\frac{3}{4}$	“

The principal cause of the decrease in the cost of manufacturing, is to be found in the improvements made in machinery.

22. Prices obtained—

	1841.	1842.	1843.	1844.	1845.
For shirtings, No. 30, 7 20-100	6 75-100	6	7 50-100	7	
For printings, No. 30, 5 85-100	4 75-100	4 25-100	7	6	
For sheetings, No. 14, 6 30-100	5 50-100	5 75-100	7	6	
For drillings, No. 14, none.	none.	6	8 50-100	7	

23, 24. In answer to these I can only say, we are content with the revenue laws as they now exist.

25. The profits made in three years, from June 30, 1842, to June, 1845, were \$562,000; the dividends paid during the same period were \$405,000; leaving reserved profits of \$156,000, which has been expended in putting the mills and machinery in good repair; for which

M—Continued.

purpose about \$120,000 more will be required, to be reserved out of future profits.

26. The cost of No. 30 shirtings and printings—

Labor 8 cents, other expenses 4 cents, cotton 8 cents per pound.

The cost of No. 14 sheetings and drillings—

Labor 3 6-10 cents, other expenses 2 cents, cotton 6 1-6 cents per pound.

27, 28: Have no means of forming a judgment.

29, 30, 31. Reducing the duty to 12½ per cent. would reduce very much the value of all the mills and machinery now in operation; it would also cause a great reduction in the price of labor, and perhaps in the price of cotton. In this case, skillful persons might be enabled to operate them with some profit—small, but perhaps equal to what could be made in other pursuits, in the state of things which would be produced by such a change. If this should fail, and we are compelled to abandon the business altogether, we shall be situated very much as we were when the policy of the Government obliged us to abandon a portion of our commerce, and must employ what little capital we may have left as well as we can.

32 to 40. I have not the means of answering the remainder of the questions.

ANSWERS TO CIRCULAR No. 2.

Keene. From Hon. S. Hale, enclosed in letter from Cyrus Barton.

1. Wheat, barley, oats, rye, buckwheat, corn, potatoes, cocoons, and maple sugar. No cotton, rice, or tobacco.

2. The proportion of capital invested in farming operations he estimates at four-fifths of the whole, or \$58,000,000.

3, 9. "The commercial, mechanical, manufacturing, and navigation interests" of New Hampshire are not so much connected with and dependent upon the agricultural as is the case elsewhere. They are all, however, and more especially the mechanical and manufacturing interests, beneficial to the agricultural, and each to the other. But the benefit which agriculture thus receives is more than counterbalanced by disadvantages arising from other sources. To this seaport, and to almost every factory in the State, the flour and corn of the West and the oats of Vermont find easy access. For the consumption of only a part of the county of Cheshire 5,000 bbls. of flour are brought annually, and into the whole State probably 100,000 bbls. The factories, however, prevent this disastrous effect from falling so heavily on the farmers living in the neighborhood by taking from them, besides their grains at reduced prices, potatoes, &c.

4, 5, 6, 7. Cannot answer these questions except in general terms. From 1832 to 1842, considered as one period, the profits of farming in this State, though variable, were higher than they have been since; but the reduction of profits has not been occasioned by any single cause.

M—Continued.

The currency has been an efficient cause. The impulse given to manufactures by the tariff of 1828 continued to operate till 1836. Before that year a vast number of persons, ceasing to produce, became consumers only of agricultural products; afterwards an equal or greater number, before consumers only, became producers. Suppose that one, two, or three hundred thousand men, who have consumed one barrel of flour each for several years, thus raising the price, should be compelled to change their employments, and each, instead of taking one barrel from market, should send three or more into it, this alone would be sufficient to account for a considerable fall in the price of agricultural products. The former state of things has not been restored; at present there are too many producers in proportion to the consumers, and, of course, the profits of farming capital have, until recently, been comparatively low.

8. New Hampshire raises a sufficient supply of horses, mules, cattle, sheep, and hogs for its own use and consumption, and some to spare. Of wheat, corn, and oats, it does not raise enough. Wheat comes in flour, principally from the West, and so much of it and corn as to reduce the prices of all grains raised here, and the value of real estate.

10. "The average prices of what are called protected articles" have not, in his opinion, been as low, in comparison with those of staples, and indeed of all agricultural products, for the last three years as for the preceding ten years; but he expresses this opinion without having gone into a particular examination of the subject. This state of things may be attributed to causes already alluded to. Before 1840 a large number of people, from being consumers merely, became producers of agricultural products, and remain such still. The supply was thus increased, the demand lessened, and, of course, prices fell.

11. Besides agricultural products, such as cattle, sheep, wool, pork, &c., the State exports large quantities of manufactured articles, of the value and amount of which he can form no estimate.

12. It is impossible to tell what proportion of the articles exported from New Hampshire are consumed abroad. A large amount goes to Boston, and some to New York. He doubts whether, when any considerable portion of any commodity, and not all, is exported, the price is ever "governed" exclusively "by the foreign or the home demand." Each has more or less influence, according to circumstances. If a market requires but a tenth part of a commodity, it affects, if it does not "govern," the price of the remaining nine parts.

13. A country can export only its surplus products, and these it will export; it can import only as much as its surplus products will pay for, and so much it will import. These are general rules, and must be applied, not to single years, but to periods of several years; and he enters into a long argument on the subject.

14. There are many manufacturing establishments, large and small, mostly of cotton and wool; but his information does not enable him to give any account of their number, nor of the capital invested, nor of their profits. He has been concerned in but one, which is of cotton, and that has not, for the last twenty years, yielded two per cent. per annum

M—Continued.

on the cost; and for the last three years has paid no dividend, the profits being expended in repairs. Others have yielded less, and a few have been profitable.

22. If more revenue is needed, tea and coffee would bear a moderate duty. He is not aware of any reason why these articles should be exempt from duty. It is by no means certain that a moderate duty would enhance their cost to the consumer.

26. Manufactures benefit the farmers in this State, especially in the neighborhood of the factories, by furnishing them a near and certain market for their products. In his opinion the present duties can be so modified as to benefit a portion of them (those who raise sheep) directly, and the rest indirectly, by imposing a higher duty on wool costing less than seven cents per pound. Much of this wool comes in competition with the wool raised here. For the last twenty years this State, if it has prospered at all, has prospered slowly; does not attribute its want of prosperity to high duties, but to a want of skill and management in the cultivation of the soil, and to the amount of emigration from the State, &c.

27. The number of sheep in 1844 was 497,633. Estimating each sheep to yield two pounds twelve ounces of wool, the whole amount would be 1,368,475 pounds. The price of wool has fallen this year—domestic competition, stimulated by the present duties, having increased the quantity raised.

Hanover, Grafton county. From Alfred Morse, Postmaster.

1. Speaks only of Grafton county, which he says is an agricultural county, raising all kinds of grain and vegetables. No cotton, rice, or tobacco.

2. Nearly three-fourths of the capital is engaged in agriculture, including the raising of live stock.

4. The annual average of profits on capital employed on well-conducted farms for the last three years has been very small, if an actual loss has not been sustained. For the ten years preceding 1842 was about six per cent greater than for the last three years. The operation of the tariff laws and the currency have undoubtedly produced this result.

8. This county raises a supply of horses, mules, hogs, and cattle, and a supply of all provisions except flour, the deficiency of which is obtained from the West. The average price of this, as well as all other agricultural products, has been lower since 1842 than in the ten years preceding; while the average prices of what are called the protected articles have been higher in proportion.

There are eight small manufacturing establishments in this county for the manufacture of woollen goods, principally cassimeres and satinets, the value of which and their machinery in 1844 was \$38,350; capital for the purchase of raw materials, \$5,000 each. The profits for the last three years have been large. The present duties might be somewhat lessened without injuring them.

M—Continued.

23. The articles of iron, sugar, &c., which are extensively used and consumed by the producing and laboring classes, are undoubtedly greatly enhanced in price by the operation of the present tariff.

27. Wool is the great staple of this county, of which there is used annually about 450,000 pounds. The duties on foreign wool which comes in competition with much of this, are almost nominal, and afford little protection to the wool-grower; and the only benefit from the present duties to those engaged in growing the agricultural products and staples referred to, is through the manufacturer; that is, they perhaps find a quicker market, though not at any advanced price. It would seem evident that, to be equal, if the present duties are continued on the manufactured articles, the duties on the raw material ought to be considerably increased. The price of wool in this county since the tariff of 1842 has been, upon an average, for good quality thirty-five cents per pound, and for the ten years preceding about forty-five cents.

28. There is an iron mine worked in the town of Franconia, in this county, the fixtures and machinery of which are valued by the assessors of that town at \$3,000, and in the working of which some \$20,000 capital is employed. The quantity of iron produced, or its value, he has not been able to ascertain. The business is better than it has been for several years past.

 VERMONT.

ANSWERS TO CIRCULAR No. 1.

Burlington. Archibald W. Hyde, Esq., late Collector, encloses answers from Norris Dodge.

1. Arlington, Burlington county, Vermont.
2. Woolen. Water power.
3. 1833. Joint stock.
4. Capital \$7,000.
5. No answer.
6. Has made no dividends as yet. Prospered till January, 1837, when the whole was lost by fire. Very soon rebuilt, and again lost by the failure of a commission house in 1840.
7. Causes of increase and decrease are various. A good, established Government policy—one that can be relied on as permanent—gives life and health to the manufacturer; whereas an unstable one is death to all improvement, and to business itself. There are other causes.
8. No answer.
9. About 12,000 yards per annum of $\frac{3}{4}$ goods.
10. No answer.
11. No answer.
12. On an average about 12.

M—Continued.

13. Thirteen hours.
14. No answer.
15. No answer.
16. Clocks are sent to Troy, Albany, and New York.
17. They do, but to what extent cannot say.
18. In nearly all the States.
19. Not any.
20. Sold on commission at six months.
21. There has been a decrease in consequence of improvement in machinery, and an increase in stock at times, but not any in labor.
22. Varied from 95 to 40 cents.
23. The present rate of duty will answer very well. None less.
24. No answer.
25. No answer.
26. Nearly three-fourths of the raw material; one-fourth for labor and profits of capital.
27. Five families are fed and clothed mostly by American productions.
28. No answer.
29. Should be obliged to abandon the business.
30. Till the soil.
31. Could make a comfortable living by farming; but manufacturing could only be done at a loss.
34. Not any.
- 35 to 40. Not answered.

 MASSACHUSETTS.

ANSWERS TO CIRCULAR No. 1.

Plymouth. From W. M. Jackson, Collector.

1. Massachusetts, county of Plymouth.
2. Two rolling and nail mills; water power.
3. In 1807. Individual concern.
4. \$100,000.
5. \$85,000.
- 6 to 9. Not answered.
10. Scrap and pig iron.
11. Not answered.
12. Fifty men; average \$1 per day.
13. Ten hours average time.
- 14, 15. Not answered.
16. Sent principally to Boston and southern ports.
- 17, 18, 19. Not answered.
20. On a credit of six months.

M—Continued.

21. Not answered.
22. From $3\frac{1}{2}$ to 5 cents per pound.
- 23, 24, 25. Not answered.
26. Raw material cost about 50 per cent.
- 27, 28. Not answered.
29. Could not be continued.
30. Unknown. A heavy loss would be incurred.
- 31 to 40. Not answered.

Plymouth. From W. M. Jackson, Collector.

1. Massachusetts, county of Plymouth.
2. Cordage manufactories. Water and steam power.
3. In 1828 and 1838. Joint stock.
4. \$70,000.
5. \$65,000.
6. About 4 per cent.
- 7, 8. Not answered.
9. About 900 tons.
10. Russia, Manilla, and American, one-third each.
11. Cost about the same to import.
12. 139 men and boys; average about \$1 per day.
13. Average 10 hours per day.
- 14, 15. Not answered.
16. Principally sent to Boston.
- 17, 18. Not answered.
19. Some Manilla cordage sent to Havana and South America.
20. Six months' credit.
21. Not answered.
22. Tarred cordage for 11 cents; Manilla, 10 cents per pound.
- 23 to 27. Not answered.
28. 5,000,000 in the United States; 1,500,000 in this State.
29. Could not be continued.
30. Not answered.
31. Would be nearly a total loss.
- 32 to 40. Unanswered.

Plymouth. From W. M. Jackson, Collector.

2. Cotton mills. Water power.
3. In 1812 and 1830. Joint stock.
4. \$20,000 capital.
5. \$10,000.
- 6, 7, 8. Not answered.
9. \$16,000.
10. 187,000 lbs. of cotton.
11. Not answered.
12. About 31 males and 47 females; males average about \$1, females 75 cents per day.

M—Continued.

13. Average about 10 hours.
- 14, 15. Not answered.
16. Sent to Boston principally.

Plymouth. From W. M. Jackson, Collector.

2. Rivet manufactory. Water power.
3. In 1844.
4. \$10,000.
- 5 to 9. Unanswered.
10. 75 tons of wire, "domestic," value \$50,000.
11. Not answered.
12. 15 men, at \$1 25 per day.
- 13 to 15. Not replied to.
16. In this country.
- 17 to 19. Not answered.
20. Six months.
- 21 to 40. Not answered.

Essex. From William Nichols, Collector, from Amesbury Manufacturing Company.

1. Massachusetts, county of Essex.
2. Woolen. Water power.
3. Established in 1822. Joint stock.
4. \$400,000.
5. About \$100,000.
6. After paying interest on amount borrowed, have not averaged more than 5 per cent.
7. Causes various.
8. From 6 per cent. to 12 per cent.
9. From \$200,000 to \$300,000. Flannels and satinets principally; about two-thirds flannels, and one-third satinets.
10. Wool 400,000 lbs. per annum; all raised in this country; value \$140,000. Value of other domestic products per annum \$8,000; foreign products \$12,000.
11. From the variety of qualities, impossible to state.
12. About 180 males and females. Wages, males \$5 to \$8 per week, females \$3 50 to \$5 per week; younger class of females from \$2 50 to \$3 per week.
13. About 10½ hours a day, on an average, the year through.
14. Not answered.
15. Two horses.
16. Manufactures sent to Boston and there sold to different parts of the country.
17. Not to a great extent.
18. Consumed in every part of the country, chiefly in the North and West.

M—Continued.

19. None exported.
20. Sold by commission merchants on a credit of 8 months.
21. Decreased. Some of the materials cheaper, and some not. By improvement in machinery, manufacture for less than formerly; operatives receiving the same wages as ever.
22. Prices have varied almost every year, more or less.
23. The present duty is none too much.
24. For securing the duty a specific square-yard duty is the most desirable. In ad valorem duties false invoices are easily made.
25. For 3 years, including the present, about 30 per cent. for the whole time—10 per cent. per annum.
26. Cost of raw materials, including wool, about 70 per cent.; labor 20 per cent.; interest, commission, freight, &c., about 10 per cent.; profit about 5 per cent. per annum.
27. See answer to question No. 10.
28. Not answered.
29. If the duty should be reduced to 12½ per cent., it would cause us to abandon the business.
30. Cannot say.
31. The business done by a certain class of brokers would be more profitable than manufacturing, should the duties be reduced to anything like 12½ per cent.
- 32, 33. Not answered.
34. Has not given 6 per cent. throughout. Could expect nothing good from a reduction of duties.
35. About 40 per cent. on flannels.
36. If practicable to carry into effect the system of home valuations, (which seems impossible,) that would operate equally at all ports, and prevent frauds by the importer.
37. All consumed here.
- 38, 39, 40. Not answered.

Essex. From Wm. Nichols, Collector, from Bartlett steam mills, Newburyport.

1. Massachusetts, Newburyport, Essex county.
2. Cotton manufactory. Steam power.
3. In 1838. Joint stock.
4. Capital \$300,000.
5. Average amount of materials, &c., \$50,000.
6. Annual profit 8 per cent.
7. Competition and state of the market.
8. Not answered.
9. 2,000,000 yards of cotton cloth, No. 40—value \$200,000.
10. 500,000 lbs. cotton, Louisiana. 100 bbls. flour per annum.
11. Not answered.
12. Four hundred.
13. Eleven hours throughout the year.
14. Not answered.

M—Continued.

15. None.
16. Boston, New York, Philadelphia, and Baltimore.
17. Unknown.
18. In the United States.
19. None.
20. On credit, 8 to 9 months.
21. Wages pretty uniform.
22. In 1839, 25 per cent. higher than the present rates.
23. Not answered.
24. Unknown.
25. Dividends average $9\frac{3}{4}$ per cent., and in the last four years have carried to profit and loss account \$33,000.
26. Labor, one-half; raw material, one-fourth; profits of capital, one-fourth.
27. \$45,000, in cotton, flour, and starch made from potatoes.
- 28, 29. Unknown.
30. The larger proportion of the capital being in buildings and machinery, *would be lost*.
31. Know of none.
32. Not answered.
33. \$350,000 paid in, of which \$50,000 is active capital; remainder buildings, machinery, &c.
- 34 to 40. Not answered.

Essex. From William Nichols, Collector, from Globe steam mills, Newburyport.

1. Massachusetts, Newburyport, Essex county.
2. Cotton drillings. Steam power.
3. In 1845. Joint stock.
4. Capital \$200,000.
5. Not yet in operation.
- 6, 7. Not answered.
8. 1 to 50 per cent.
- 9, 10. Not answered.
11. None imported.
- 12, 13. Not answered.
14. Too various to name.
- 15, 16. Not answered.
17. Not much competition in this particular article.
18. United States, South America, and China.
19. Not answered.
20. Usually 6 to 8 months' credit.
- 21, 22. Not answered.
23. The tariff would not affect this article so much as fine goods.
24. Think not.
- 25, 26, 27, 28. Not answered.
29. The proportion of raw material for this manufacture being so

M—Continued.

large, compared to the labor, should not require so much duty as articles requiring more labor.

30. The capital, consisting of buildings and machinery, would become useless.

31, 32. Cannot say.

33. Real capital \$200,000.

34 to 39. Unanswered.

40. Average rate of wages of males \$1.50; females 50 to 60 cents per day.

Essex. From William Nichols, Collector, from Essex steam mills, Newburyport.

1. Massachusetts, county of Essex, and town of Newburyport.

2. No. 30 printing cloth, three-fourths of a yard wide. Steam power.

3. Built in 1835. Joint-stock concern.

4. Original cost of buildings, machinery, &c., \$80,000; failed, and sold for \$21,500; afterwards additional improvements, machinery, &c., made, to the amount of \$131,500.

5. \$27,000.

6. The "Newburyport Steam Cotton Company" made one dividend of 10 per cent., or \$60,000. The present company made one in 1844 of \$12,400, and another in 1845 of \$29,750, or 42½ per cent. upon a capital of \$70,000. A new mill of this capacity would cost \$100,000. The cost to the former and present proprietors is \$131,500, consequently a loss of \$31,500, which, if deducted from the dividend of \$48,850, leaves a net profit of \$17,050. Earnings, from 1835 to 1845, is 170-100 per cent. per annum upon a capital of \$100,000. If the capital is estimated at \$100,000, making no allowance for loss, the mill has earned \$48,850 in 10 years, or 186-100 per cent. per annum. The present proprietors, by a purchase at a very low rate, have made a profit of \$42,550 in the last 2 years; all of which has been expended in improvements.

7. Increase of demand for the goods manufactured.

8. Presume from 4½ to 25 per cent. per annum.

9. The Newburyport Steam Cotton Company made per annum about 700,000 yards of No. 30 printing cloth, worth from 5 to 10 cents per yard. The Essex steam mills have made 1,100,000 yards per annum, worth from 6 to 7 cents per yard; the present price is 6½;—all sold on a credit of 6 months.

10. The Essex mills have used, in 2 years, 489,156 lbs. cotton, costing \$38,138; 1,139 tons anthracite coal, \$5,766; 2,239 gallons of oil, \$1,898; 19,568 lbs. starch, \$905; besides; in sundry articles, \$5,000; all of which is of domestic production.

11. None imported.

12. About 150 in all, viz: 32 men, 103 females over 16 years of age, 15 children from 10 to 16 years of age. Men, per day, \$1 28; women, 61 cents; children, 33 cents.

M—Continued.

13. 11½ hours. Mill in operation about 50 weeks.
14. About the same rate of wages in this neighborhood.
15. Not answered.
16. Sold in Boston.
17. No.
18. Consumed in this country.
19. No.
20. Sold on 6 months' credit.
21. To the Essex steam mills the increase of cost of the second year over the first was 10 per cent.; labor increase, 25 per cent.; cotton decreased 17 per cent.; coal increased 10 per cent.; starch increased 25 per cent.; oil increased 20 per cent.; incidentals, 10 per cent.
22. The Steam Cotton Company sold at from 10 to 5 cents per yard; the Essex at from 6¾ to 6½, on six months' credit.
23. Cannot answer.
24. No.
25. See answer to No. 6.
26. Our goods cost us about 4¼ cents per yard; they net, in cash, 5 85-100 cents. Of the cost, cotton is 35 per cent.; labor, 47 per cent.; other expenses, 18 per cent. Of the price received, labor is 47 per cent.; cotton 26 per cent.; other expenses, 13 per cent.; profit of capital, 27 per cent.
27. See answer to question 10.
28. Don't know.
29. "It would, without doubt, cause us to abandon our business."
30. The remainder (if any) should be divided among the stockholders, as by the act of incorporation they are confined to the manufacture of cotton.
31. A multiplicity; if the duties were reduced to 12½ per cent.; could not realize the cost of the goods.
32. Don't know.
33. Capital is \$100,000; no part borrowed.
34. As they have not as yet realized a profit of 6 per cent. per annum, think no reduction of the duty would enable them to do so.
35. Cannot tell, as it would depend upon the quantity imported and manufactured in this country.
36. Are not aware of any frauds upon the revenue being practised, as no goods of this kind are imported; thinks an ad valorem duty would lead to fraud by false invoices, and strongly opposed to the abolition of minimums.
37. The printing cloths printed by the printers of this country are all of domestic products.
- 38, 39, 40. Cannot answer.

Essex. From William Nichols, Collector, from James's steam mill.

1. Massachusetts, Essex county.
2. Cotton steam mill.

M—Continued.

3. Commenced 1842, enlarged in 1844, and just completed.
4. Capital, \$250,000.
5. The whole capital stock is in buildings and machinery.
6. Semi-annual dividends of 3 and 4 per cent.
7. Increase or decrease of profit depends upon the demand, which will be governed by quantity of similar goods imported.
8. The profits of other investments, managed with the same skill, will be about the same. Agriculture, in many cases, pays larger profits.
9. 1,800,000 yards of No. 40 shirtings and sheetings; value, \$220,000.
10. 1,000 to 1,200 bales of cotton per annum; value, \$40,000. In making this, there will be used 3,000 gallons sperm oil; value, \$2,700; 1,000 tons coal, \$5,500; 600 bushels charcoal, 100 barrels superfine flour, 60 casks of potato starch, &c.
11. About the same cost.
12. Of men, 75; wages, \$1 37 per day. Women, 160; wages, 67 cents. Children, 100; wages, 30 cents.
13. Eleven to twelve hours per day through the year.
14. Higher wages than is paid for any other labor, or for any similar labor in other countries.
15. None.
16. Into the Atlantic cities.
17. Sufficient to reduce the price, since 1836, of the article which we manufacture from 22 cents to 14 cents per square yard.
18. In our own country.
19. Answered above.
20. Sold usually on a credit of 8 months.
21. Decreased, from the greater facilities of manufacturing afforded by protection and encouragement to our own labor, and the improvement in machinery. Wages as high as they have been for the last 15 years.
22. Has not been in operation long. The price now is 14 cents per square yard. Similar goods were sold in 1836 at 22 cents. The reduction has been gradual.
23. Thirty per cent. on a *home valuation*.
24. Not prepared to say what change, if any.
25. All the profits divided. See No. 6.
26. The labor amounts to about one-half of the cost.
27. Sufficient for the support of the operatives. Potato starch and flour in manufacturing.
28. Not able to state. Several mills are making the same description of goods.
29. The business would probably be abandoned, or the wages of labor reduced, to enable the manufacturer to meet the surplus product of the foreign article.
30. Such property would be sold for 25 per cent. of its cost, and would depend upon a reduction of wages of the operatives for its continuance.
31. Not answered.
32. No.

M—Continued.

33. Not answered.

34. The present rate would not be more than sufficient to pay 6 per cent., and keep the property good—that is, at par value—for a series of years.

35. "If minimums should be abolished," it would be difficult to determine what rate of ad valorem duty would be sufficient, "or equivalent" to the present duty. The change would open the door to extensive frauds.

36. Greater frauds would probably be practised.

37 to 40. Not answered.

Essex. From William Nichols, Collector, from Enoch Huse, tobacco and cigar manufacturer, Newburyport.

1. Newburyport, Essex county, Massachusetts.

2. Tobacco, snuff, and cigar manufactory. Hand and water power.

3. In 1816.

4. Commenced with small capital—now \$20,000.

5. About \$10,000.

6. Not answered satisfactorily.

7. Increased to three times its former amount since the tariff of 1842; has abandoned the making of tobacco for chewing to the southern manufacturer, in consequence of the access to the imported article; has advantage over the southern manufacturer for cigars, &c.

8. Cannot give an opinion approaching to accuracy.

9. Previous to the tariff of 1842, 2,000,000 cigars—value, \$6,000; also, 600,000—value, \$5 per thousand; snuff, \$2,000;—annually. Since the tariff of 1842, 6,000,000 to 7,000,000 cigars—price not increased; the low-priced American tobacco now fills the place of the same article of foreign; increase three-fold; value of same, \$18,000 to \$20,000.

10. About 150 hogsheads of American tobacco annually—value \$10,500; 200 bales foreign—value, \$6,000; 20 barrels flour, \$100; foreign gums, a small quantity.

11. Cost of Cuba and Havana cigars, \$4 or \$5 per thousand; can be made here at \$2 to \$4.

12. 45 females and 4 males; to 1842, wages \$1 per day for men, 40 cents for women; since 1842, 90 females and 10 men.

13. About 10 hours per day.

14. Not answered.

15. None.

16. At the factory, for both foreign and domestic consumption.

17. At the present rate of duty, the American cigar will take the place of the foreign, so long as the raw material can be had at low duties.

18. Almost in every part of the United States; many exported.

19. To all countries where the Cuba cigar finds a market.

20. Generally sold on a credit of 4 and 6 months.

21. Increase of cost to manufacturer for labor, 30 per cent.

22. Prices about uniform.

M—Continued.

23. The present duty ample—any less will prevent the use of American tobacco.
24. No change needed.
25. As there is but one owner, no dividends are made.
26. About one half of the cost is for material—the other labor.
- 27, 28. Not answered.
29. Abandon the business.
30. As an importer of cigars, made of Cuba and Calcutta tobacco.
- 31, 32. Not known.
33. About 25 per cent.
34. Will not admit of reduction.
35. Sufficient to make the duty as it is now.
36. Not answered.
37. Formerly, about one-eighth—under present duties, four-fifths.
- 38, 39. Not answered.
40. Men, \$1 per day; females, 40 to 50 cents.

Barnstable. From Pacific Manufacturing Company, Falmouth.

1. Barnstable county, Massachusetts.
2. Woolen manufactory; water power.
3. Established in 1830; joint stock.
4. \$10,000.
5. \$14,000.
6. None borrowed; average profit not over 3 per cent. before 1842.
7. Profits have increased to 6 per cent. since 1842.
8. Not answered.
9. 50,000 yards kersey flannel; 25 to 40 cents per yard.
10. 35,000 lbs., mostly domestic wool; value, \$10,500.
11. Not answered.
12. 9 men at 75 cents per day, and 14 women at 40 cents per day.
13. 11 to 12 hours.
14. Not answered.
15. 1 horse.
16. 40 to 80 miles.
17. They do, and probably to three times the home manufacture.
18. Within about 100 miles.
19. Not any.
20. Usually on 6 months' credit.
21. Decreased nearly 40 per cent.; $\frac{1}{4}$ or 10 per cent. on labor, and $\frac{3}{4}$ or 30 per cent. on material.
22. From 45 cents down to 30 cents at different times.
23. Certainly not less than the present.
24. Not answered.
25. 6 per cent. retained, or not yet paid out.
26. Three-fourths for raw material.
- 27, 28. Not answered.
29. Could not continue at reduced prices.

M—Continued.

30. Uncertain.

31 to 40. Not answered.

Barnstable. Moonarkis Manufacturing Company, Falmouth.

1. Massachusetts, Barnstable county.
2. Woolen; water power.
3. In 1831. Joint stock.
4. \$8,000.
5. \$9,000.
6. All borrowed; no profit over interest.
7. Since tariff of 1842 profits have increased.
8. Not answered.
9. 7,000 yards satinet, 3,000 yards, 4,000 pounds yarn.
10. 18,000 pounds of wool—cost \$6,000—domestic.
11. Not answered.
12. 5 men at 6s. per day, and 3 women at 3s. per day.
13. 11 hours.
- 14, 15. Not answered.
16. 40 miles.
17. They do.
18. Within a circuit of 50 miles mostly.
19. No.
20. Cash, and 6 months.
21. Decrease $1\frac{1}{2}$ per cent. in materials.
22. Satinet from 7s. 6d. to 50 cents; kersey 50 to 35; yarn 7s. 6d. to 4s. 6d.
- 23, 24. Not answered.
25. 6 per cent.; no dividends; into fixed capital.
26. 15-20ths raw material; 4-20ths ——— [So in the original.]
- 27, 28. Not answered.
29. Very probably should.
30. Convert the stream into a herring fishery.
31. Uncertain.
- 32 to 40. No answers.

Barnstable. From Anthony Kilbry.

1. Massachusetts, Barnstable county.
2. Cotton; water.
3. In 1825; joint stock.
4. Capital \$9,360.
5. \$500.
- 6, 7, 8. Nothing.
9. Sheeting, shirting, warp-yarn, and wadding, &c.; difficult to give the amount manufactured.
10. 6,000 pounds domestic cotton; value, \$500.
11. Not answered.

M—Continued.

12. 1 man, \$2 per day; 6 women or children at \$2 per week.
13. Twelve hours per day, one-third of the year.
14. Not answered.
15. None.
16. Partly at the factory and partly at Boston.
17. Not answered.
18. In the region of the factory and in Boston.
19. None.
20. Generally sold for cash or on a short credit.
21. Cost of materials and labor variable.
22. Same as in other parts of the State.
- 23, 24. Not answered.
25. Nothing.
- 26 to 40. Not answered.

ANSWERS TO CIRCULAR No. 2.

Salem. B. F. Browne, Postmaster, encloses answers from John W. Treadwell.

John W. Treadwell selects such questions as he thinks applicable, and begins with No. 14, viz:

14. Says there are a large number of manufacturing establishments, private and incorporated, in proportion to the population, and compared with the other States of the Union. The capital invested in them is about \$60,000,000, and the annual product about \$100,000,000. The principal articles manufactured are cotton and woolen cloths, oils, the product of the fisheries, leather, boots and shoes, iron, castings, nails, brads and tacks, paper, books, and stationery, glass, candles, and soap, clothing, machinery, salt, brass and copper utensils; the profit on the investment has averaged, probably, about six per cent. per annum. The present rate of duties he considers necessary to sustain this rate of income.

15. A portion of our citizens have always been engaged in the business of ship-building and navigation; to the extent in ship-building of about a million and a half of dollars per annum. The condition of these interests is about the same as the average of the other interests of the State. The effect of the tariff laws is salutary upon these as well as all the other interests of the country, inasmuch as our own labor is employed, instead of foreign labor, in the production of the manufactures consumed in the country. This employment of labor, and the consumption of the domestic raw material, is most beneficial to the agricultural interest; it enables the laborer to consume more of its products, as well as the products of the manufacturing establishments; and this universal ability to consume is the foundation of the prosperity which the country has enjoyed since the passage of the tariff act of 1842; and, on the other hand, the inability to consume which marked the three years immediately preceding that act (the last three years of the disastrous compromise act) was the main cause, in his opinion, of the prostration of business, and

M—Continued.

the consequent poverty and distress of that period. A portion of our navigation finds profitable employment in the purchase, in foreign countries, of the raw materials used in our manufactures, and the transportation and sale of our manufactures abroad, which are becoming every succeeding year more and more in demand, and compete successfully with similar articles manufactured in Europe.

17,18. I consider that the establishment of a warehouse system, under proper regulations and safeguards, would promote the trade and increase the commerce of the State; and that drawbacks, under its operation, might be safely abolished.

20. There are a number of articles of foreign manufacture which come into competition with similar articles manufactured in the United States, the duties on which are so high as to amount to a prohibition of the foreign articles; and the price of the domestic article has been so reduced by domestic competition, in our market, that the duties on the foreign article might now be safely abolished, were it not that we should thereby open a door to the foreign manufacturers to throw upon our market any surplus in their own, which would so reduce the price here as to effectually destroy our own manufactures: among these articles may be named iron, cut nails, and alum.

21. The interests of the country have been heretofore most favorably affected by the minimums of the present tariff; and the rule requiring the duties to be paid in cash is a good one, and has been salutary in its effects upon the business of the country.

27. The quantity of wool grown in the State is of about the annual value of half a million of dollars. Its price, since the tariff of 1842, has been about thirty-five cents per pound, and for the ten years preceding about forty-three cents per pound. The different state of the currency in the two periods, it should be considered, had an important bearing on prices.

Boston. Nathaniel Greene, Postmaster, encloses answers from Mr. Payne.

Mr. Payne, after giving the statistics of a very large number of manufactories of various descriptions, their capitals, number of persons employed, and value of manufactures, answers as follows:

1. Neither of the great staples named is produced in Massachusetts, but Indian corn, potatoes, apples, &c.

2. A very small proportion of capital is thus invested—and refers to the assessors' returns for an appropriate answer.

3. It may be said that very little employment to our shipping is derived from agricultural produce of this State; nearly all the bulky exports, of other than manufactures or handicraft, being derived from ice and granite.

4. Only a general answer can be given, and that is to the effect of reporting a net profit of six to ten per cent. on other than those farms which supply the daily wants of large towns. On some of the latter establishments very large profits have been made from the sale of vegetables, fruit, &c.

M—Continued.

5. An equally general answer must be given, and that is to this effect: a greater profit has been derived from farming in this State, for the last five years, than for many years before; but much of that prosperity in that interest has arisen from a sound currency and the success of handicraft in the small towns, nearly all having now some kind of establishment to make either clocks, tubs and pails, palm leaf hats, chairs, &c.

6. Cannot answer with the accuracy it demands.

7. Has been answered by the reply to the 5th, which refers the prosperity in Massachusetts rather to a sound currency than to an ultra system of protection, as that of 1842.

8. May be answered so far as to say, decidedly, that we do not raise a sufficient supply of cattle, &c., and have to rely on New York, Vermont, New Hampshire, and Ohio, for that supply. The average of prices is lower than it has been, but the quality is so various that a definite answer cannot be given.

9. They are not; and the reasons may be found in replies to 1, 2, and 3.

10. They have not been; and the cause may be found in the currency, backed by a tariff provision which, in the case of a specie currency or its equivalent, acts to prohibit a certain class of imports. The expenses of living are greater than before.

11, 12. Would say that we have no exports of agricultural produce, of any note. Ice or granite is not competed with in any other market.

13. As a general remark, would say that custom-house values are bad criterions from which to deduce either profit or loss on exports and imports. The general prosperity of merchants and traders, and, by consequence, the whole country, must depend upon the profit or loss upon the aggregate of adventures. If profitable, the return entry must, of course, represent an increased value, as also the freights of our ships; both of which go to swell an advance balance of trade, if custom-house aggregates are relied upon—and no others are accessible.

14. In reference to the profits of cotton factories in the State, it may be remarked, that since 1842, which was a period of great depression for that interest, they have revived, and make splendid returns of profits, besides keeping their stock good by depreciation accounts and large reservations. For the years 1843, '44, and '45, their average profits *earned* must have been fully 25 per cent.

15. This State was formerly to a large, and is now to some extent engaged in ship-building; but the freighting business has for the last two years been so bad in its returns that builders are discouraged from those extensive operations once carried on. The cost of ships is, of course, much enhanced by high duties on hemp and iron; but the former article has recently been derived from the western States, of good quality, and at low rates.

16. Commerce has a vast preponderance in capital over agricultural products, other than for domestic use of the grower; and the tariff laws have until recently had an injurious effect upon commerce; but a turn

M—Continued.

has been effected, within a few years, by the natural tendency to increase in our population, and requirements of an industrial supply in raw material, &c.

17. May be answered in the affirmative, if it can be properly regulated and fraudulent exports prevented; and the abolition of drawbacks, as named in the 18th question, would be injurious in its effects upon our manufacturing industry.

19. Should answer by naming hemp and iron used in ships, and coal in steamers.

20. Cannot answer in detail; but it is obvious that many descriptions of cotton and woolen goods, hardware, and cutlery, are thus prohibited; while our local currency is sound and not inflated, so as to break down this prohibited difference.

21. In answer, it may be said that the minimums of the tariff of 1842 have, while our local currency is equivalent to specie, a prohibitive effect upon nearly all articles thus protected. The cash-duty system works well in practice, but a warehouse system, with due restrictions, would do away with some hardships to those of small capital and facilities in business.

22. If the wants of the Government require a duty on tea and coffee, then it should be levied; but not unless imperiously demanded, to raise sufficient revenue for the economical administration thereof.

23. Cannot understand, so as to give a distinct answer; but if it means cotton and wool as a raw material, and their manufacture as goods used by the people, the answer would be that those great staples have fallen, and the articles manufactured therefrom generally advanced within a short time.

24. Railroad iron may be stated as an important article that the tariff of '42 has injuriously affected the general interest of, by a prohibitive duty, when it cannot be produced in the country in any considerable quantity. A reduction to \$10 per ton, with the proviso that the mail and other Government service shall be freely and cheaply performed, would be an advantage to all classes and the country generally.

25, 26. Are already, so far as possible, answered, except that it may be said to be undeniable that some modification of the existing tariff would be agreeable to all but the very large and flourishing corporations and their agents; such discriminations being made as would prevent an overflow of foreign manufactures, and the breaking down of our domestic industry. Very little objection would otherwise be made to the abolition of minimum scales of duty by the mass of our State.

27. But little wool is now raised in other than Berkshire and Hampshire counties, and its price is so seriously depressed as to induce a disposal or slaughter of very many [sheep] this fall. If no direct and unavoidable duty upon low-cost wool is imposed, its production must soon cease in the eastern States, as our woolen factories import a large portion of their supply so as to have it at seven cents or under, and pay but five per cent. duty.

M—Continued.

Boston. Isaac O. Barnes, Esq., United States Marshal, encloses answers from Hon. Isaac Winslow.

1. The great staple of the New England farms is hay. No cotton, rice, or tobacco grown.
2. The fixed or inactive capital of agriculture (land and buildings) must be very great; its active capital in live stock and productions is considerable. It is impossible to state what portion of the capital of Massachusetts or New England is absorbed in agriculture.
3. As furnishers of produce for export, either at home or abroad, the three interests mentioned are not, to any important extent, connected with agriculture; but all three more especially and beneficially connected with agriculturists, as *consumers*, both of foreign and home productions.
4. Impossible to answer. The profit of a New England farmer is principally from his labor, combined with his sons (if he has sons,) as they grow up to manhood. A farm 10 miles from Boston, of 80 acres, with buildings, &c., sold for \$2,000. The owner would have to expend \$500 in repairing buildings. This is called fixed capital; his active capital, consisting of 15 cows, 2 yoke of oxen, 2 horses, wagons, &c., would be \$1,000. From this he expects to cut 150 tons of hay; one-half he keeps for his own use, and the other he sells at \$15 per ton; which, deducting extra labor in cutting, curing, and carting to the buyers, (\$3,) would leave \$900 for the hay crop. But 1 ton per acre is a medium crop; if so, only \$450 would be left; deducting interest on \$2,500 cost, \$300 is left. Then, in winter, he can bring in wood, poultry, eggs, butter, &c., to market, and fatten hogs, thereby making an income of \$700 to \$1,000 per annum. Being principally a grazing country, cattle, hogs, sheep, butter, and cheese are raised in great abundance in western Massachusetts, Vermont, New Hampshire, and Maine—nearly all of which come to Boston market. The very low prices prevalent from 1837 to 1842 no doubt affected their profits very sensibly. Imputes the low prices to the inability of the merchants to buy for exportation, because from the principal markets (West Indies, Newfoundland, &c.,) the returns were subject to a *prohibitive duty*.
5. The opening of the ports of Great Britain to agricultural products is a most beneficial event for all agriculturists in the United States, especially the West. As to the high prices supposed to be caused by the tariff, this is of little importance to farmers, as regards all but clothing and utensils, tools, &c.
6. It may be observed generally that agricultural products are at low prices in a languishing state of trade. The price of flour, for instance, has increased or decreased for thirty years back, in proportion to the increase or decrease of the net revenue; in other words, as national prosperity increases or decreases.
7. Prices and profits of farmers are always injuriously affected by the operation of laws which prevent their produce being exchanged. The state of the currency has a most important bearing on the prices of

M—Continued.

agricultural produce, as well as every article of trade. An inflated currency causes prices to advance; a contracted one produces a decline. Thus, in 1837, 1838, and 1839, years of excessively inflated currency, flour (which from 1819 to 1830 averaged about \$5 25) rose to \$9 50—\$7 75 and \$7 25 average price; from 1840 to the present time, its average has not been \$5, till very recently.

8. This State, and all New England, raise a superabundance of horses, cattle, and eatables adapted to the climate, especially potatoes. Prices for the last two or three years cannot be stated; generally, however, it may be affirmed that the prices of meats, butter, cheese, potatoes, &c., were as low or lower than they were before the Revolution. Considers this as partly owing to the restrictive system, *which prevents an exchange* of domestic for foreign articles by the prohibitive duty on so many articles of foreign produce. Asks respectfully to suggest to the honorable Secretary the expediency of obtaining from Congress power for the Executive to permit the importation of eatables, *in case of necessity*, or bad harvests, *duty free*—a power the Executives of all countries have.

9. Does not think that the profits of the four occupations inquired of depend at all on, or are closely connected (at least, only generally) with the profits of agriculture; because the consumers amongst the unprofitable occupations can buy but *sparingly* of either domestic or foreign articles. It is for the interest of every class of society that *all* classes should be profitably employed, and buy largely.

10. Very much reliance has been placed, on the part of both tariff and anti-tariff writers, on the effect of a protective system and prohibitory duties *to influence the prices* of articles; the one contending the system in question really reduced the prices—the other, that it had the effect to increase them. In the face of a high tariff, prices of the high duty articles certainly sometimes have fallen, and risen in price in face of a tariff merely for revenue; but other circumstances than the tariff produced the fall or rise of prices. Were it possible to adjust the supply to the demand exactly, no doubt, the duty being an important element in price, the latter would be regulated by the former; but supply and demand are never equally balanced, nor can be—and hence a rise or fall of price is not necessarily regulated by the rise or fall of duties.

11. The State exports no agricultural product abroad, but exports some fish and fish oil; but these articles are now mostly consumed at home. It exports also to Brazil, the Pacific, and China, and Calcutta, perhaps about the value of two millions of dollars in manufactures. Its exports are principally to our own ports, especially to New Orleans, of soap, candles, whale oil, wooden ware, pots, kettles, nails, brooms, cabinet ware, shoes—in short, a little of everything. Does not think the tariff or protective system has had any effect on the export trade.

12. The prices of all articles of produce principally *consumed at home*, as meats, fresh fish, butter, cheese, potatoes, grain and flour, hay, fruits, shoes, hats, furniture of all kinds, with a vast number of other articles, are regulated almost entirely by the home market, or the proportion of supply to demand. Those partly consumed at home and partly

M—Continued.

exported are generally regulated by the foreign price; such as pickled fish, pot and pearl ashes, naval stores, (turpentine)—the *leading exports*, such as cotton, tobacco, rice, and lately butter, cheese, lard, and similar articles, almost entirely by the London prices. The bulk and value of the vast number of minor manufactures, household furniture and apparatus, mechanics' and farmers' tools, shoes, hats, &c., shipped, (some to the West Indies, Brazil, and the Pacific—but few, comparatively, to foreign places,) are not benefited or injured by the tariff, either at home or abroad.

13. It is my firm opinion that exports and imports are intimately connected; not, however, in all cases, as in the trade to China it could not be carried on without her taking our produce instead of specie; but the *latter* can only be obtained from other buyers of our *surplus productions*.

14. To the first part of this query, has not sufficient time for investigation to make a proper reply. To the latter part, says: In proportion as the various products of all climates, and the manipulations of all people, can be naturalized in the United States, in such proportion will imports become unnecessary, and therefore cease. Agriculture, except perhaps cotton, rice, and tobacco, and with it trade and navigation, would decline, and, of course, the revenue amount to little or nothing.

15. Ship-building is one of the oldest, and perhaps the most important occupation in New England. From the cutting of the wood in the forest to the launching, all is derived from manual labor. Yet this *domestic manufacture* is most shamefully taxed by heavy duties on its hemp, duck, iron, and sheet cables, to benefit, or rather introduce Kentucky hemp into the United States. A ship of 1,000 tons pays a duty on iron of \$750; copper bolts, of \$700; canvas, \$300; anchors, \$200; chain cables and chains, \$1,000; cordage, \$950—in all \$3,900; of course, in proportion for smaller vessels. And yet the ship-owners, set on probably by the tariff people, complain of the forty or fifty reciprocity vessels that frequent our ports—principally New York and Baltimore. The effect of the tariff laws has not been so injurious to ship-building as might have been expected, owing to the vast increase of cotton from the South, augmented and bulky cargoes from New Orleans to the North, and steam navigation on our lakes and rivers. But the high tax on its materials is most unjust.

16. Cannot answer the first member of this query. The commerce of the State has not declined, as he and other anti-tariff people anticipated; this only proves that the internal commerce of the country is vastly more important than its external. The present duties prevent wholly, or in a great measure, the importation of spirits, of Russia goods generally, of coarse cottons, woolens, flannels, baizes, wool over 8 cents, prints and calicoes, glass and glass ware, carpeting, floor cloth, linseed oil, &c.

17. A warehouse system would essentially benefit the wholesale merchant who imports for exportation. In fact the principle of the warehouse system exists by a section of the act of 1799, never repealed, by which vessels in distress may unload, deposit their cargoes under

M—Continued.

lock and key of the collector, reload, and proceed on their voyage. A warehouse system would not benefit; indeed, the importers for consumption; but what would accommodate them, would be to direct the collectors to suffer the entry and receive the duties *on any part* of a package shipment, not less than one package. In this way they would only have to pay moderate sums of cash, receive the articles immediately wanted, and wait till the press of business is partly over. This is often so great here and in New York, that clerks are, or were, feed to get the importers' entries passed. (Such directions might be given at once.)

18. The abolition of drawbacks is a necessary consequence of a warehouse system, saving to both merchant and Government officers a vast deal of unnecessary trouble and expense; speaks of the system introduced from Great Britain by Alexander Hamilton; gives the form of a bill, to be passed by Congress; which he thinks would establish the warehouse system, and by which the complicated machinery of entries, ascertainment of duties, debentures, &c., &c., would be done away with, and the commerce of the State and country generally greatly benefited.

19. Answered in the preceding.

20. All the high-dutied articles of foreign growth or manufacture similar to our own, especially white lead and carpets, floor cloths, &c.

21. The establishment of minimums has already been touched upon as to its first introduction; being then supposed to be on cotton goods 25 per cent., (at that time thought *a very high ad valorem duty*.) It has degenerated into a complete deception; ashamed to call for a prohibition in a free country, or so calling itself, (or, what is the same thing, open prohibitory duties,) minimums have become a *concave mirror*, reducing the giant to a dwarf; whereby a 30 per cent. duty becomes, in a few extreme cases, 180 and 190; in numerous ones 100 per cent.; in a few comparatively, (and in none when minimums exist,) 25 or 30, or 50 per cent., as the law-givers intended; considers minimums a disgrace to our revenue system.

22. A duty of 5 per cent. *ad valorem* might safely be imposed on all the articles free of duty now, except to the 5th paragraph of the 9th section of the act of 1842. The articles in the 6th paragraph might well pay 5 per cent., except tea and coffee; some raw materials in this paragraph might indeed come free; but when the ship and wood manufacturers are so enormously taxed for their raw materials, the consumers of dye-woods might pay something; but dye-woods have always been free of duty, and had better continue so.

23. This is of a very comprehensive character. If it means, for instance, to ascertain whether anthracite coal comes dearer to the private consumer than to the incorporated company, should say, certainly not. The consumption of all the manufacturers together is as nothing to the great mass of consumers—perhaps, of coal, a 20th or 30th of the quantity used by the mass. So in regard to the consumption of foreign articles by stockholders and operatives, (the latter of whom are on wages)—they consume as much, and no more than other individuals of the same revenue.

M—Continued.

24. The effect of duties on articles generally consumed, and manufactured here only to a limited extent, is to enrich at first the manufacturers; then competition arises, and profits decrease or become nothing. In the mean time agriculture and commerce decline, because the manufactured article takes the place of the foreign, for which there is no demand.

25. To answer this requires statistical information I cannot obtain.

26. I believe agriculture to be the chief sufferer in all countries from restrictive duties.

27. I am entirely unacquainted with the wool trade, and only know this fact, that the greater part of the wool used is imported from Buenos Ayres, Smyrna, Gibraltar, &c.

28. No mines are worked in this State.

NOTE.—The undersigned, fearing he may have overlooked some fact in the above synopsis of Mr. Winslow's answers, as he has entered very largely into a discussion of most of the interrogatories, would most respectfully refer the honorable Secretary to the letter of Mr. Winslow itself, enclosed in one from Isaac O. Barnes, Esq., United States Marshal, Boston.
E. C.

Newburyport, Essex County. William Nichols, Collector, sends answers from Edm. Bartlet.

1. Corn, potatoes, onions, hay, beef, pork, horses, sheep, swine, neat cattle; no cotton, rice, or tobacco.

2. Three-fifths of 350,000,000 of dollars in value.

3. Three-fifths of all that is produced.

4. The agricultural interest gives but a small percentage over the support of the laborers.

5. Four per cent.

6. Fluctuating; present prices 30 per cent. higher than in 1842.

7. In 1842 prices were depressed by the currency; since 1842 prices higher.

8. The State does not raise sufficient; from the West; a revival of business, and more confidence.

9. They increase or diminish slightly by commerce; by manufactures and mechanical operations, they increase.

10. The prices are lower; competition and improvement have caused it.

11. Largely of its products of industry; aggregate greatly enlarged.

12. Competition and industry are the life of all.

13. Keep up the tariff, and we will soon supply articles for export which we now import.

14. Have all kinds of manufactures of the raw material, and many articles made from materials imported, to the amount of more than \$100,000,000; invested capital, \$120,000,000; profits 8 to 12 per cent., clear. They are necessary, with slight modifications on some articles.

M.—Continued.

The profits on the manufacture of certain articles fluctuate as the times are.

15. Largely in ship-building. Heretofore, the duties on some articles were heavy; now little affected, by reason of supplies of iron, hemp, copper, &c., being our own products, and also competition.

16. Two-fifths in commerce. The tariff has benefited commerce 10 per cent. of value of imports.

17. It would be beneficial in many respects.

18. It operates unfavorably.

19. There are some such articles.

20. I think of none.

21. The interests of the State are promoted by the tariff. The cash system is good for large capitalists; but the warehouse system would benefit all importers, if optional.

22. Coffee, tea, and some others; 20 per cent. specific duties.

23. This information can best be obtained from manufacturers or their agents.

24. Encourages new enterprises; brings out talent and capital.

25. None; not peculiar to Massachusetts.

26. Yes; greatly prospered by the tariff of 1842.

27. Large quantities—25 to 30 cents per pound; previously 18 to 20 cents.

28. Some coal, some iron, little copper, some other minerals, large quantity of granite, marble, some slate, ochres, &c. Since the tariff of 1842, the prices of said articles have gradually lowered, and are now 10 to 15 per cent. less than before 1842.

Newburyport. William Nichols, Collector, encloses answers from [name not given.]

1. Hay, potatoes, butter, cheese, stock, &c.

2. Should suppose about one-fifth.

3. The success of agriculture in the State mainly depends upon the prosperity of the commercial, manufacturing, and mechanical interests, as its chief business is to supply the towns and cities in which these are carried on with the products of the farm.

4. The profits on capital employed in agriculture were, probably, greater from 1830 to 1837 than at any time before. Since 1837, the increase of the products of the West has generally operated to reduce the price of agricultural products.

5. The profit of capital employed in agriculture in Massachusetts, and managed under the eye of the owner, with a proper regard to system and economy, has probably been pretty uniformly about six per cent. on a fair valuation, the valuation changing with the general prosperity or depression of business.

6. The first part of this question may be answered accurately by reference to the books of some of the large provision dealers in Boston; and the second by the judgment of some farmer of large capital, who conducts his business with a systematic regard to profit.

M—Continued.

7. Not answered.

8. This State does not raise a sufficient supply for its consumption; the deficiency is drawn from Maine, New Hampshire, Vermont, and the western States. The average annual amount, prices, &c., may be ascertained of the large provision dealers in Boston.

9. See answer to No. 3.

10. As a general rule, the prices of all articles of domestic manufacture are lower than those of imported articles; and the prices are usually low in proportion to the length of time during which the manufacture has been carried on in this country, subject only to temporary variations, by the increase or diminution of competition, and the general prosperity of this and foreign countries.

11. A considerable quantity of the manufactures of this State, of various kinds, are exported to different parts of the world, where they are allowed admission. The statistical tables within reach of the Department will answer the latter clause of this question.

12. The statistical tables in the possession of the Department will give an answer to the first three divisions of this question. Foreign competitors to most descriptions of merchandise (wooden clocks are, perhaps, the only exception) exported, are met almost everywhere. The English and Germans are the principal competitors who meet our manufactures in foreign countries; and in some, owing both to long experience in the manufacture, to the establishment of agents concerned in their manufacture and acquainted with the tastes and habits prevailing in the foreign market, aided by their cheaper labor, they undersell us. Am not aware that the present tariff lessens the ability to export. If it does this to any extent, it must be in consequence of increasing the home market and keeping up the price of labor. There is no limit to the increased production of manufactured goods, unless the parties engaged in it are in possession of the monopoly of some patented machinery, so long as they pay a profit equivalent to the customary rate of interest. Many articles manufactured in Massachusetts are prohibited as contraband, or excluded to a great extent in large foreign markets by high duties.

13. There is, undoubtedly, an intimate connection between the amount of foreign exports and imports of a country. The imports cannot, for any long series of years, exceed the amount of exports more than the gains on traffic and the profits on freight, which sometimes may reach 25 per cent. The tariff may be considered, among an industrious people, as diminishing the foreign traffic of a country just in proportion as it increases their internal trade. This will hold where the tariff is placed upon articles susceptible of being produced to advantage within the country itself.

14. The answer to the first five divisions of this question may be found in the statistical returns of Massachusetts industry. The present tariff is probably more needful to the success of newly-established manufactories, than of those which have been in operation for a course of years. An establishment which is just putting up its buildings, placing

M—Continued.

its machinery in operation, and procuring its agents and operatives, necessarily does this at more or less disadvantage. Other things being equal, the longest experience in the manufacture of an article gives the fabricator a manifest advantage. The profits of manufactures are less equable than those of agriculture, and even those of commerce. They are affected by the legislation of foreign countries, by the general prosperity of the world and of our own country in particular, by the legislation of our own Government, and by many other contingencies:

15. The tabular statements annually published by the Department will show the amount of the ship-building, and the extent of the navigation of Massachusetts. The general condition of those branches of business has not been better for many years than during the last three. The cotton and tobacco carrying trade alone has been depressed, and their profits reduced to an exceedingly low figure, by a great influx of shipping belonging to England and the Hanse Towns. The shipping employed by the Hanse Towns, owing to the cheapness with which they are sailed and constructed, and to the numerous branches of German commercial houses from Hamburg and Bremen established in the United States, possess an advantage in some respect over our own shipping. The English, also, from their vast colonial trade and their navigation laws, added to the fact that their immense timber fleet is shut out from almost all its timber trade during the busy season, when the great staples of the United States are pressing on the market, thus enabling them to make two timber freights a year, and then, instead of hauling up during the winter, coming over to the United States, and making one or two freights, renders it not only a formidable rival, but gives it a manifest advantage over the shipping of the United States, which is excluded from this great colonial trade.

16. The capital invested in commerce, including all branches of the fisheries, is probably greater than that invested in agriculture. The foreign commerce of the State may have been somewhat unfavorably affected by the tariff; but its coastwise trade and fisheries have undoubtedly been benefited by this tariff to a still greater extent.

17. The establishment of a warehouse system would undoubtedly benefit the importing interest, and particularly the large cities, especially if no charge should be made for storage. At this time, on some articles upon which the duty is high the present tariff operates very unfavorably; for instance, on a cargo of pepper, the importer is obliged to raise about \$50,000 in cash on what cost him only half this sum, before he can touch or sell a single pound of it.

18, 19. There is little or no foreign merchandise exported from this district.

20. It is difficult to decide what foreign articles are shut out from competition with domestic manufactures by high duties. The fairest way seems to be to ascertain the present prices of articles of the same quality in the United States and foreign countries. The prices at home may be readily ascertained, and those in foreign countries, accompanied by samples, may be obtained through the consular agents of the United

M—Continued.

States. It is believed that, with the exception of woolen goods, the finest qualities of white cotton goods and of prints, iron, hemp, canvas, and perhaps coal and shoes, all articles which enter extensively into the consumption of the people, and are produced in the United States, are quite as cheap, and in many cases cheaper than in any other part of the world.

21. Not answered.

22. There are some articles now on the free list, upon which a moderate duty might be levied, without, perhaps, affecting the price at all, except at the outset, by speculation. They are such articles as are most cheaply and abundantly produced in foreign countries, and for which the United States afford an important and valuable market. Experience has shown to a *certain extent*, in such cases, that the duties come out of the pockets of the *producer*, and not of the *consumer*. He finds it better to diminish his price and reduce his profits somewhat, rather than to check the consumption, which is always the tendency of high prices.

23. The duty on articles used in manufacturing is probably rather lower than the average of other articles, owing to the high duties on sugar, hemp, iron, and dry goods, which enter so largely into the general consumption: but, with the exception of the cheapest kind of foreign wool and dye-stuffs, very few foreign articles are used by our manufacturers. On these, it is believed the duty is quite as high in the United States as in England.

24. High duties upon articles extensively consumed, and manufactured only to a limited extent in the United States, are unquestionably, for the period during which such a state of things exists, injurious to the commerce; but if they should lead to a large increase of the manufacture, sufficient, within a reasonable time, to supply the wants of the country, at a price not much above the cost of the same articles if brought from foreign countries free of duty, they would in the long run be beneficial. The infancy of manufactures needs as much care and attention in order to cause them to thrive, as does the infancy of human existence.

25. The articles on which the prices are the most enhanced by the duty are probably sugar, pepper, iron, canvas, woolen and worsted goods, spirits, and high-priced prints.

26. Inasmuch as the present duties tend to increase and cheapen the manufactures of the country by competition, and advance the general prosperity of the community, they enlarge the demand and the home market for agricultural products.

27, 28. Not satisfactorily answered.

Vue de l'Eau, Seekonk. From Hon. Johnson Gardner.

1. A reply to this may be found at length in the compendium of the 6th census, pages 107, 108.

2. Of this I will only say, that in this State there were, according to

M—Continued.

the last census, 87,837 persons employed in agriculture, 8,063 in commerce, and in manufactures and trades of all kinds only 85,176; yet the manufacturers would like to have it inferred that they possess all the wealth and influence of the State.

3. It would conduce to the permanent welfare of the other great interests of the country, were agriculture, which is after all the great interest of the country, to be equally regarded in our tariff with the other interests, instead of being taxed for their benefit.

4. In his judgment the annual average of profit on capital employed in agricultural pursuits in this State for the last three years has not been, after deducting the incidental expenses, preparation for market, transportation to place of sale, and sales themselves, *more than two per cent., if indeed it has been more than one.*

5. Should think; from sales made from his own farm, that the average for the ten years previous, estimated in the same way, would be about five or six per cent.

6. The price of products has been about *one-half* or *two-thirds* as much since the passage of the *unjust* act of 1842, as it was the three years previous.

7. The prices and profits have not, in his judgment, been as much affected by the state of the currency, or by any expansion of the same, as by the operation of this same tariff.

8. Many cattle and other provisions are transported hither from other States.

9. While the agricultural interest is depressed, the manufacturing may flourish and prosper, if the *latter* can receive a bounty from the Government at the expense of the *former*.

10. Says a *protective* tariff benefits a few wealthy capitalists at the expense of the great mass of the people; and therefore is unwise, unjust, and intolerable, &c.

11. Under high tariffs there has been a diminution of the exports of agricultural produce, and a corresponding fall of prices in the market. No greater absurdity ever existed than the idea advanced by the manufacturers, that by protecting them with a high tariff we are afforded an adequate home market for our produce.

12. Not answered.

13. Is of the opinion that a protective tariff like the one of 1842 has a tendency to diminish the export trade.

14. There are in the State manufactures of all kinds. Their profits for the last three years have not been less than 25 to 30 per cent. Contrast this with the profits of agriculture and commerce, crippled and depressed as they have been by this aggravated injustice! Believes that the manufacturing interest needs no more protection than the agricultural.

15. Some of the citizens of this State are engaged in ship-building, and that interest and the interest of navigation are injuriously affected by the tariff.

20 to 23. Articles principally used by the agriculturists, such as iron

M—Continued.

implements, manufactures of iron, leather, salt, &c., are subject to a *duty almost prohibitory*, while articles used by manufacturers, such as machinery, dye-woods, &c., are *admitted duty free!*

24 to 28. Has not time to answer.

[Encloses some resolutions of his introduced into the Senate of the State, in 1843, in relation to the interests of agriculturists.]

Barnstable. From Josiah Hinkley, Collector.

Acknowledges the receipt of the circular, but cannot answer either question satisfactorily.

ANSWERS TO CIRCULAR No. 1.

Lowell. From Thomas G. Cary, Treasurer of the Hamilton Manufacturing Company.

1. The manufactory is situated at Lowell, in the county of Middlesex, and State of Massachusetts.

2. It is a cotton factory, moved by water power.

3. It was established in 1826, and is a joint-stock concern.

4. The capital invested in ground and buildings, water power, and machinery, is \$700,000.

5. The average amount in materials, and in cash for their purchase, and for payment of wages, is \$500,000.

6. The annual rate of profit on the capital since the establishment of the manufactory has been, on an average, $9\frac{1}{2}$ per cent., allowing for fire insurance, and loss of interest during the building, or $10\frac{1}{2}$ per cent. without any such allowance; the profit having been as high as 23 per cent. in one year, and there having been in other years no profit at all. No part of the capital is borrowed.

7. The causes of the increase and decrease, when they have occurred, have been similar to those which have produced fluctuations in other branches of business; but the decrease has been particularly owing to over-importations of foreign goods; and competition at home.

8. The rates of profit on capital otherwise employed in this State vary from 2 or 3 per cent. to 20 per cent. or more.

9. The amount of articles annually manufactured is as follows, (the value fluctuating like that of other goods):

In one mill of coarse yarn, No. 14, bedticks, shirting stripes, and denims, valued at 9 to 12 cents per yard, $\frac{3}{4}$ wide \$240,000

In one mill of finer yarn, No. 20, jeans, cotton flannels, and pantaloon stuffs, of different value, from 8 to 15 cents per yard, $\frac{3}{4}$ wide 200,000

In a third mill, also of finer yarn, (from No. 22 to No. 36,) sheetings and printing cloths, valued at 8 to 12 cents per square yard 170,000

M—Continued.

In a set of print-works belonging to the same company are printed annually 750,000 yards of printing cloth, made in the third mill mentioned above, and about 2,000,000 more which are purchased. The whole are valued, when printed, at about..... 300,000

Total amount annually manufactured..... \$910,000

10. The quantity and value of different raw materials used are—

Domestic—Cotton, 5,000 bales.....	\$140,000
Starch.....	3,300
Leather.....	1,500
Oil.....	6,000
Coal.....	15,000
Lumber.....	18,000
Dyestuffs.....	24,000
	<u>\$207,000</u>

Foreign—Madder.....	\$18,000
Indigo.....	30,000
Other dyestuffs.....	28,000
	<u>\$76,000</u>

11. The cost in the United States of similar articles “of manufacture imported from abroad” cannot be given, because similar goods are scarcely ever imported. Some of them probably would not be in any state of duty, as they appear to be made cheaper here than in any other part of the world; the others are made nearly as cheap here as anywhere.

12. The number of persons employed is as follows:

Men.....	245;	average wages.....	\$1 03 per day.
Women.....	669;	do.....	53 do.
Children, (boys,).....	34;	do.....	44 do.

The wages are always paid, whether the manufacture yields any profit or not. In 1842, when there were hardly any dividends, and when this company made none at all, there was a reduction of wages; but it was small in proportion, and the reduced wages were sufficient to enable those who are prudent to lay by a part of their earnings. The laboring classes employed in manufactures, therefore, suffer but little from the depression of prices until the works are stopped, as they have been when the importations were excessive.

13. They are employed about 12 hours a day, and have work through the year.

14. The rate of wages of similar classes otherwise employed in this and other States is, as far as I am informed, for men about the same, and for women and children considerably less. In England, it appears, by parliamentary returns, that they are less by about 40 per cent.

15. The number of horses employed is 2; no other animals are used.

M—Continued.

16. The manufactures do not find a market at the factory. They are sent to Boston and other Atlantic cities; and some of them are prepared, by order, for shipment to South America and elsewhere.

17. Foreign articles of like kinds do not enter into competition with them at the places of sale in the United States; although foreign articles of finer quality and higher cost are constantly imported and sold in considerable quantities, even to the people who are employed in the factories. The consumption of foreign goods in *Lowell*, for instance, is important. If the manufacturing establishments at such places were to be broken up, the purchasers there would cease to have the means of purchasing foreign goods; and the dismissal of such people from profitable employments would affect foreign trade. The repeal of the tariff, therefore, is more likely to diminish than to increase importation; and if the prosperity of the South depends upon that, the South is likely to suffer with the rest of the country by the repeal, for the returns show that importations have increased under the tariff of 1842.

18. The manufactures are consumed in various parts of the United States, in South America, in the islands of the Indian ocean, and to a small extent in China.

19. Some of the cloths are exported as above in considerable quantities to South America, and in small quantities to the West Indies and the British colonies.

20. They are usually sold on a credit of six or eight months; they are not bartered.

21. The cost of the manufactured article to the manufacturer has decreased, both in materials and labor. The decrease has not been at a regular annual rate, but subject to partial fluctuations. The fluctuations of the principal material (cotton) are well known. The decrease in the cost of labor has not been produced by the reduction of wages, but by improvements in machinery and skill, which enlarge the production of cloth without adding to the number of hands employed. The whole decrease since the establishment of the manufactory has been about one-third of the cost.

22. The prices at which the manufactures have been sold since the establishment have been various, fluctuating to the extent of nearly 100 per cent., from 75 per cent. above the present rates to 25 per cent. below.

23. "To enable the manufacturer to enter into competition in the home market with similar articles imported," such rate of duty is necessary as will secure him against the excessive importations that sometimes occur when there is an over-production abroad; such importations being of no permanent advantage to the consumer, because the depression which they cause is followed by a short supply, and great advance in prices. It is well known that our cotton cloths are furnished so low that only a small portion of the present duty on most kinds is added, in the price paid by the consumer, to what would be the cost of similar foreign articles. But paying, as the manufacturer does, wages sufficient to make

M—Continued.

those in his employment independent, he wishes that he and they may be relieved from the uncertainties caused by the competition of foreign pauperism, whose labor is occasionally procured at any rate that will prevent starvation.

The duty necessary for this varies with the fineness of the cloth. For the goods made in the mill first mentioned from No. 14 yarn, and from the coarser numbers, little duty, if any, is required, except to prevent our being flooded with spurious imitations made from Bengal cotton, the want of intrinsic value in which might not be fully known until much mischief had been done to our establishments. We sell such goods in foreign markets as low as they can be sold by any nation. Foreigners then could not send them here advantageously under any circumstances; and as to those goods, therefore, which are chiefly used by the laboring classes, the tariff is wholly inoperative; they are as cheap as if there were no duty at all. For cloth a grade or two better, a moderate duty would be sufficient; and for the finer fabrics, the duty as it now stands is necessary to effect the purpose intended.

24. I am not aware that any change is necessary in collecting the duty under the present tariff to prevent fraud, except a more careful examination of the goods. If the duty should be assessed upon the value, I think there would be great frauds, which could not be prevented.

25. The rate of our annual profits for the last three years, to June, 1845, when the accounts were last made up, has been 12 per cent. on an average. The dividends during that time have been $8\frac{1}{2}$ per cent. annually. The difference, amounting in all to 11 per cent., has been appropriated to the renovation of the mills and machinery, which being old, required new outlay to fit them for competition with newer establishments.

26. The proportion of price of the raw material to that of the labor in the cost of the cloth varies with the price of cotton, which has fluctuated from $6\frac{1}{2}$ to 20 cents per lb. since the establishment of the factory. It varies also with the fineness of the cloth. At present, in our coarse cloth, the price of the raw material is about double the price of the labor of making it. In the finest cloth that we make, the price of the labor is about one-fifth more than that of the raw material. The profits of the capital are not reckoned in the cost of the cloth. Sometimes there are no profits.

27. The agricultural productions of the country consumed in our establishment amount to \$140,000; other domestic productions so consumed amount to \$67,800.

28. The manufactures of the Hamilton Company are so various that to answer this question with precision would require a comparison with most branches of the cotton manufacture of the United States.

29. If the duty were reduced to $12\frac{1}{2}$ per cent., it would probably cause us, in a great measure, to abandon the business. The manufacture of the coarser cloths might, as has been stated, be continued without interruption, except from one cause—that is, the probable change of

M—Continued.

machinery from the finer descriptions, to increase the quantity of the coarser, so that the manufacture of the latter would be greatly overdone.

30. The capital being furnished by the stockholders, I cannot say what they would severally do in such a case. More than half of it being in fixed property, which could not be converted to new uses, must be nearly a total loss.

31. No doubt there are pursuits in which they could employ what they would have left, so as to derive greater profits than from the manufacture of the finer cloths, for there would probably be little or no profits on them after such reduction.

32. I am not particularly acquainted with the manufactures of salt and iron.

33. The amount of our capital is \$1,200,000; no part of which is borrowed.

34. It would be impossible to tell "what amount of reduction in the duties would enable the real capital employed to yield an interest of 6 per cent."

To regulate the profit in that way would probably require a *monthly* change of tariff—a sliding scale; for it must be obvious that such a limit as would prevent the profit from ever rising above 6 per cent. would probably have the effect to destroy the profit altogether; since it would leave our market exposed to any influx of goods which might suit the temporary convenience of the foreigner, and subject the manufacturer here to uncertainties that would be ruinous.

When business is so nicely balanced, a small addition to the importation is sufficient to turn the scale. Instead of competition among purchasers to get the goods, there comes competition among the sellers to get rid of them, at the sacrifice of all profit and part of the cost. Then begin failures among the merchants, discharges of hands from the factories, and bad times to most people; for, though a yard of cloth that usually costs a shilling may be bought for sixpence, it is more difficult, at such times, to get the sixpence to pay for it than it had been to earn the shilling before. This was eminently so in the depression of 1841 and 1842, just preceding the operation of the present tariff; goods could scarcely be sold, even at half price.

35. It appears from a statement, made by the Treasury Department,* that if (as is suggested in the 35th inquiry) "minimums should be abolished, and the duty assessed upon the actual value of the imported article in the American port," the rate of ad valorem duty, equivalent to the present with the minimum, as actually collected, would be 38 per cent. It appears, too, that this is chiefly collected upon articles of the highest cost, and therefore approaching nearest to what are called luxuries. The rate per cent. charged upon the cheaper cloths would appear

*Senate Doc. No. 109, 2d Session 28th Congress:

Duty from goods costing above the minimum 30 per cent.	\$1,121,000
Duty from printed and colored goods, at 9 cents per square yard, 43 per cent.	2,574,000
Duty from plain goods, at 6 cents per square yard, 45½ per cent.	544,000

M—Continued.

higher than the average; but, as has been shown, this becomes almost nominal as the cloth declines in quality, because the coarser fabrics could not be imported with advantage under any arrangement of the duty.

36. The operation of the change upon the frauds at present supposed to be practised, would probably be greatly to increase them.

37. In coarse cotton goods, the production by the American manufacturer supplies the whole consumption of the country. In finer goods, the proportion of the production to the consumption varies, diminishing as the goods increase in fineness.

38. I think the individual and household manufactures of the United States have diminished since the tariff of 1842.

39, 40. I am not particularly informed as to the average profits of money or capital, or of wages, in the United States. So far as I have observed, they are occasionally higher in the southern and western States than in the northern.

Lowell. From Thomas G. Cary, Treasurer Appleton Company.

1. It is situated at Lowell, Massachusetts.
2. It is moved by water power.
3. It was established in 1829, and is a joint-stock concern.
4. The amount invested in ground and buildings, water power, and machinery, is \$375,000.
5. The average amount in materials and cash is \$225,000.
6. The annual rate of profit since the establishment of the factory, allowing for fire insurance and loss of interest during the building, has been $8\frac{3}{4}$ per cent., or $9\frac{1}{2}$ per cent. without any such allowance. No part of the capital is borrowed.
7. The cause of increase or decrease, when they have occurred, has been of the same nature as the cause of fluctuations in other branches of business, and also home competition.
9. The amount of articles annually manufactured has been about 1,700,000 pounds of heavy sheetings and shirtings, of about 3 square yards to the pound. The cloth is all made from one kind of yarn, No. 14, and is nearly similar in quality, though varying in width.

10. The raw materials used are as follows:	
4,500 bales of cotton.....	\$120,000
Starch.....	2,500
Leather.....	500
Lumber.....	2,000
Oil.....	3,000
Coal.....	1,500
Total.....	<u>\$129,500</u>

11. No similar articles are imported from any foreign country.
12. The number of men employed is 89—average wages \$1.05 per

M—Continued.

day. The number of women employed is 326—average wages 51½ cents per day. Children none.

23, 24. No duty is necessary, unless to prevent spurious imitations; nor would it be for that if Bengal cotton were admitted free. There are no frauds, I presume, therefore, in respect to goods like the fabrics of this company, for no such foreign cloth is made cheaper.

25. The rate of profit for the last three years has been 10½ per cent. The dividends during that time have been 7½ per cent. The remainder of the income, amounting to 8½ per cent., or 2 5-6 per cent. annually, has been appropriated to the improvement of the mills and machinery, which are now old and require new outlay to enable them to stand in competition with newer establishments.

26. The price of the raw material is usually about double the cost of the labor in the price of the cloth; but it varies with the market for cotton.

27. The amount of agricultural productions of the country consumed in the establishment is \$120,000; other domestic productions amount to \$9,500.

28. The quantity or amount of manufactures, such as we make, produced in the United States, must be nearly one-fourth of the whole cotton manufacture.

29. If the duty were reduced to 12½ per cent. on the kind of goods made in the Appleton factory, I do not think it would induce us to abandon the business unless the duty were reduced on finer goods, so that machinery would be turned from the manufacture of fine to that of coarse goods.

33. The amount of capital is \$600,000, and none of it is borrowed.

34. The duty being wholly inoperative on cloths from No. 14 yarn, the reduction would probably have no effect.

35. If minimums, which are inoperative as to the goods of this company, were abolished, the rate of duty ad valorem would be equivalent to about 75 per cent. But, as has been stated, it is merely nominal and is never levied, because such goods are not imported, and could not be at any rate of duty, unless it might be a spurious imitation from Bengal cotton.

36. The change, therefore, would have no effect upon frauds.

37. The production of the American manufacture covers the whole consumption of the country.

For answers to questions Nos. 8, 13 to 22 inclusive, 30, 31, 32, 38, 39, and 40, reference is had to the answers annexed hereto in respect to the Hamilton Manufacturing Company.

ANSWERS TO CIRCULAR NO. 2.

Groton. From Noah Shattuck.

1. Hay, wheat, rye, corn, oats, barley, apples, peaches, pears, plums,

M—Continued.

cherries, grapes, potatoes, and other usual garden vegetables; fruit trees of various kinds, and butter and cheese.

2. A large proportion of its capital is engaged in their production.

3. To a very considerable extent.

4. Not more than 3 per cent., as a general rule.

5. About 4 per cent., as a general rule.

6. Cannot answer.

7. Cannot answer.

8. No; it draws its supplies from the various quarters of the United States and from abroad. Cannot answer last two branches.

9. The commercial, mechanical, and navigation, I think do, but not so with the manufacturing interest.

10. I should think not; I attribute it to the tariff; cannot answer.

11. We export cotton cloths to a great extent.

12. Cannot answer.

13. Cannot answer.

14. We have, of various descriptions; and a great amount of capital invested in them. Goods of various descriptions, but I cannot answer as to profit or investment. With the present duties the manufacturing interest is preferable to the agricultural or mechanical interest.

15. Yes; but to what extent I cannot answer.

16. Cannot answer.

17, 18. I cannot say.

19, 20. I leave these questions to be answered by the mercantile part of the community.

21, 22. I cannot answer.

23, 24. I answer, that the present duties operate more favorably to the manufacturing interest than to the other industrial classes of our community.

25 to 28. I shall not risk an opinion. I confine my answers, in particular, to Middlesex county, where I am engaged in agricultural pursuits.

ANSWERS TO CIRCULAR No. 1.

Boston. From C. W. Cartwright, Treasurer of the Uxbridge Cotton Mills.

1. Massachusetts, Worcester county.

2. Half throttle and half mule spinning, live spindles.

3. Present corporation, in 1840.

4. Eighty thousand dollars.

5. Forty-five thousand dollars.

6. Seven per cent. since 1840; prior thereto a great loss. We have no borrowed capital.

7. Supply and demand.

8. I don't know.

9. About one million yards of cloth; value \$100,000; all shirtings.

M—Continued.

10. 600 bales of cotton; 12,000 lbs. of starch; 1,200 gallons of oil; 400 cords of wood.

11. I do not know.

12. About 50 men, and 120 girls; men's wages \$1.50 per day, and girls' 40 cents per day, clear of board and lodging.

13. About twelve hours the year round.

14. I don't know.

15. One horse.

16. Our goods are sold in the various seaports in the United States; some for consumption, and some for Mexico.

17. I am not aware that any foreign goods come into competition with ours in the United States; but in Mexico this may be so.

18. They are distributed within and without the United States for consumption.

19. Answered in No. 16.

20. Generally sold on 6 and 8 months' credit; never bartered.

21. It has constantly varied as cotton has varied; and this variation, since 1840, has been confined almost exclusively to the cotton, the labor being nearly stationary; the goods sold in 1840 at 12 cents per yard now sell at 9 cents.

22. Answered above, so far as regards the present company; but about 1828 the goods now selling at 9 brought 16 cents per yard.

23. I do not know.

24. I should think not.

25. Answered in No. 6, so far as profits are concerned; all of which, excepting one dividend of six per cent., has been added to the capital, raising said capital from \$100,000 to \$125,000, and shares have been issued to the stockholders for such addition.

26. About one-half for labor, 35 per cent. for stock, and 15 per cent. for profit for the past year, owing to the low price of cotton and ready sale of goods; but frequently our goods have remained on hand, and the loss of interest and expenses on them has left no profit.

27. Our hands not being furnished by us with board, I do not know; but, being well fed and clothed from their wages, I presume they consume as much as any other equal number of hands.

28. I cannot form an opinion based on facts within my own knowledge; but suppose we make of the number of yarn woven into shirtings about one-twentieth of what is made in the United States.

29. The reduction of duties on goods to 12½ per cent., other than cotton fabrics, would not reduce the cost of our goods; but a reduction on cotton goods to 12½ per cent. would be very likely to create such a competition in the home market from European manufacturers as would be destructive of our business.

30. If our business was destroyed, so far as our capital is in buildings, machinery, and water power, it would be lost, and we should not of course have it to employ in any other business; our quick or working capital we could convert into money at more or less sacrifice, and divide

M—Continued.

it among our stockholders, who would use it no doubt with proper discretion.

31. In case of reduction, I have no doubt that circumstances would arise by which those who had money might speculate on those in distress to great advantage.

32. So far as I am informed, there is no point in the United States where iron is made in any quantity; but what is within the reach of foreign competition the most remote from the seaboard, so far as regards the home market, would be the least operated on; but so far as the same furnaces depend on the seaboard for a market, it would be ruinous to them at present to allow foreigners to compete in the home market; but as the skill and necessary economy are acquired at our furnaces, our iron ore and coal being so much more abundant than in any foreign country, and generally above the level of tide-water, (which is not the case in England,) all that is required to reduce the price of iron here in a few years is the security of the home market: this secured, capitalists would be induced to enter into the business with ample means to introduce the most approved machinery and skill in this fabric; and I have no doubt that in a few years all our railroad iron would be made in the United States, and that hammered and rolled iron would be ranked among our articles of domestic export. Salt made west of the Alleghany mountains, and in western New York, I think is placed beyond foreign competition.

33. I do not know.

34. This involves too many contingencies to be susceptible of an answer.

35. I do not know.

36. Its operation would be to have different rates of duty existing in the different ports of the United States; the trade would of course centre where the officers were the most pliable: then, in guarding against foreign frauds, we should encounter unequal duties at our various custom-houses at home.

37. I don't know.

38, 39, 40. I don't know.

RHODE ISLAND.

ANSWERS TO CIRCULAR No. 2.

Newport County. From E. Wilbur, Collector.

1. Hay, corn, rye, oats, barley, potatoes, onions, and garden vegetables; together with beef, pork, and poultry. No cotton, rice, or tobacco.

2. About two-thirds of its capital employed in their production:

3. All these interests have been so nearly blended that it is difficult to decide which is the dependent interest.

M—Continued.

4. Four to six per cent.
5. Six to eight per cent.

From 1832 to 1842.

Hay, \$15 per ton.
Corn, 92 cents per bushel.
Rye, \$1 do.
Oats, 42 cents do.
Barley, 67 cents do.
Potatoes, 33 cts. do.
Onions, 37 cts. do.
Beef, 6 cents per pound.
Pork, 10 do.
Poultry, 10 do.

From 1842 to 1845.

\$12 per ton.
70 cents per bushel.
87 do.
37 do.
67 do.
30 do.
25 do.
4 cents per pound.
6 do.
10 do.

Garden vegetables about the same during both periods. Average income per hand, during the first period, about \$125; during the last \$150.

7. Perhaps somewhat by both; much more by the currency than the tariff; perhaps as 4 to 1.

8. The country does not raise a sufficient supply. It draws its supplies mostly from New York, Virginia, Louisiana, Massachusetts, Vermont, New Hampshire, Maine, Connecticut, Maryland, and Cuba. The average amount has been estimated as follows, together with the prices:

Articles.	Amount.	Price, 1832 to 1842.		Price, 1842 to 1845.	
Flour	11,500 barrels	\$6,	\$69,000	\$5,	\$57,500
Beef	700 "	10,	7,000	7,	4,900
Pork	800 "	12,	9,600	10,	8,000
Bacon	300 "	15,	4,500	12,	3,600
Fish	1,000 "	3½,	3,500	3,	3,000
Butter	100,000 "	12 cts.	12,000	10 cts.,	10,000
Cheese	60,000 "	8 cts.,	4,800	6 cts.,	3,600
Lard	150,000 "	8 cts.,	12,000	6 cts.,	9,000
New Orleans molasses	10,000 gallons	30 cts.,	3,000	28 cts.,	2,800
Corn	50,000 bushels	60 cts.,	30,000	50 cts.,	25,000
Rye	4,000 "	75 cts.,	3,000	60 cts.,	2,400
Buckwheat	1,500 barrels	\$5,	7,500	\$4,	6,000
Beans	500 "	6,	3,000	5,	2,500
Cuba molasses	25,000 gallons	25 cts.,	6,250	20 cts.,	5,000
Horses	200 head	\$75,	15,000	\$60,	12,000
Neat cattle	2,000 "	30,	60,000	20,	40,000
Sugar					

The difference in prices may be traced to various causes: the extensive railroad operations which were forced onward in the ten years preceding 1842, beyond the ability of the country to sustain; the state of the currency; to facilities afforded to speculators by the Bank of the United States and other banks; to the diversion of labor from agricultural to manufacturing pursuits and internal improvements.

9. No.

M—Continued.

10. The average prices of protected articles have not been so low during the last three years as in the ten preceding. This is owing, in part, to the operation of the different tariff laws, but perhaps more to the improved condition of the currency, and the consequent stability of trade. The amount of protected articles is not so large but that the general expense of living has been less in the last three years than in the preceding ten.

11. A large amount of cotton and woolen goods exported; but the manufacturers refuse to answer the questions propounded to them, so that I cannot answer explicitly as to the difference in value; probably about ten per cent. higher during the last three years than in the preceding ten. The county also exports oil and other articles to a large amount, which have not been materially affected. Cotton and woolen goods nearly, or quite \$1,000,000; oils and other articles, \$190,000.

12. The direct exportation from this county to foreign markets is so small that this question cannot be fully answered. The direct foreign exports, to any considerable amount, are garden vegetables, cheese, pork, potatoes, onions, sperm and tallow candles, cordage, fish, and poultry; none of which are materially affected, if at all, by the tariff.

13. No answer.

14. We have in this county 4 woolen and 8 cotton manufactories; the woolen manufactures are mostly coarse goods, commonly called "negro cloth," satinet, the coarse kinds of broadcloth, and a small quantity of finer and medium broadcloths. The cotton manufacturers use about No. 40 sheetings, and Nos. 28 to 30 printing cloth; sheeting, 1,230,000 yards; printing cloth, 2,200,000 yards. The others make cotton yarn about Nos. 8 to 10; these are small mills; capital about \$640,000. The manufacturers refuse to answer questions as to their profits; a fair estimate is, probably, 20 to 30 per cent. A profit at least equal to agricultural profits (under a discriminating tariff of 25 per cent. *ad valorem* on manufactured articles, rejecting the minimum) might be made by the manufacturers in this county; perhaps more.

15. This county has but little interest in ship-building at present, compared with former years. The tariff laws have had some effect upon this branch of business, by engaging our citizens in manufactures. Another reason is found in the fact, that the supply of ship-timber in this State is nearly exhausted.

16. About 1 to 10; the attention of our citizens having been diverted from commerce to manufactures has caused the decline of the former. Cannot tell how far the tariff laws have operated to produce this effect.

17. Not materially.

18. The same answer.

19. Cannot specify with certainty.

20. Cotton fabrics generally, and low-priced woolens.

21. The manufacturing interest only directly affected; all the others incidentally; and the effect upon all beneficial, as it destroys foreign competition.

22. Cannot give a definite answer. A duty on tea and coffee and

M—Continued.

fruit would fall with about equal weight on the poor as on the wealthy; and the tax would therefore, be unequal in comparison with their ability to pay.

23. The duty on wool affects the agriculture of the State materially; upon all other articles the present duties seem to operate equally.

24. The duties on silk and on some articles of woollen manufactures operate injuriously upon this class; not necessarily perhaps, but from a desire to dress as fashionably as their more wealthy neighbors.

25. Answered in the foregoing as far as my means of knowing will justify.

26. The benefit to the agriculturist is only incidental, and the effect of modification will also be only incidental, except in the case of silk and some articles of woollen manufacture referred to in No. 24. I know of no way to remedy the evil but by a reduction of duty. The country has prospered under the present duties, but it is believed that under a system of duties for revenue, with a judicious discrimination in favor of the manufacturing interests, it would be equally prosperous.

27. About 80,000 lbs. in this county. Since 1842, the average price has been about 37 cents; in the ten years preceding, about 30 cents.

28. We have only one coal mine, which produced last year about 2,800 tons of anthracite coal; the price at the mine has uniformly been \$3 per ton; it is now abandoned, never having been profitable.

The above return from *Edwin Wilbur*, collector, district of Newport Rhode Island, is connected with a communication addressed to the Secretary of the Treasury, acknowledging the receipt of the circular, stating that he had "furnished the several agents of manufacturing companies with copies of the questions;" that the "agents refuse to answer;" that "the facts set forth in the return refer to the county of Newport alone, and are to be regarded as *mere estimates*," &c., &c.

B. Anthony, United States marshal, Providence Rhode Island, furnishes a list of individuals and companies to whom he had sent copies of the questions.

Newport. From Joseph Joslen.

1. Similar products to those in the rest of New England.
2. The greater portion of the capital; but investments in other pursuits involve that also to a considerable extent.
3. The general connection is intimate, but not so vital in a given space but these may flourish, at least for a time, while agriculture is languishing.
4. Farmers, in general, are understood to say, "Not more than 3 per cent. since 1842;"—
5. And "4 or 5 per cent. for the ten preceding years." But add that, since 1842, they have had to compete with a greater quantity in this market from other States, as well as general low prices.

M—Continued.

6. The variation is inferred to be in about the same proportion.

7. As far as those laws have increased or diminished the rate of living and cost of cultivation, or left open to a greater or less competition from abroad the produce of the soil. The fluctuation of the currency considered as incidental only.

8. Not a sufficient supply of the animals mentioned. Not of provisions of all the kinds consumed. Supplies of grain and flour from the South and West; meats from bordering States. Prices lower in the latter period; attributable to the fact that agriculture has not been fostered so much as other interests.

9. These interests, in this State, always tend to an equality of profits with one another, and with agriculture. Pursuits are changed as profits invite. That interest which, for the time being, is more profitable than any other, will for that reason constantly tend, if undisturbed, to become the least so in its turn. Legislation may cause one to flourish at the expense of another, for a season; may check the tendency to equality; if despotic enough, arrest it. Still, under a fair operation of law, the degree in which agriculture flourishes is the best test of general prosperity. If there are exceptions, they are not to be looked for where the agricultural is the chief interest.

10. The protected articles have been, on an average, higher in the latter than in the former period. Attributable to special protection, operating as a tax upon, and a general tax.

11. This State exports few agricultural products, and these to a very limited extent. The export of manufactures, coastwise at least, is considerable. Their value has been enhanced during the latter period.

12. Not a large proportion in foreign countries. Prices are governed by the general demand, home and foreign. Similar articles from other countries do come in competition with those from this. High duties must stand in the way of successful competition abroad, so far as they are a protection, by raising the home value; at least so far as the home profits fail to make up to the exporter that difference.

13. The general connection is such, that at a fair value, if excessive importations continue a sufficient length of time, the indebtedness of the country importing will become oppressive. And if the exportations are in the same manner continued, the balance in its favor may result in loss. Supposing the difference removed, in course, by the transport of specie, the otherwise creditor country is exempt from loss while it exports. But the debtor country suffers a drain of specie meanwhile, and must fail to receive as its ability to exchange fails. The present duties tend to lessen, therefore, the value of agricultural exports, so far as the ability to purchase is thereby lessened in the country receiving them.

14. Numerous. Of cotton, wool, machinery, &c. Comprising from one to three-tenths of the whole capital, and increasing. Cotton and woolen mills together between one and two hundred, and about one-third as many of various other establishments. Not less than 276,000 cotton spindles, making 925,760 yards per week. Profits are admit-

M—Continued.

ted to have ranged, for the last three years, from 8 to 15 per cent. The present duties on coarse goods are not necessary for them to operate with profit. The present profits induce so many to embark in the business that it will soon be overdone. If the duties should be changed in the mean time, against their inclinations, as a matter of course the manufacturers will attribute the failure of their business to that circumstance. But 20 to 25 per cent. is, undoubtedly, as the most intelligent now admit, enough to make the manufacture of coarse goods equally profitable with the growing of the best products in this State in either of those periods.

15. Comparatively much at former periods; ship-building has evidently declined; the business has been unfavorably affected by tariffs; the present not an exception. They have increased the cost of building by increasing the price of important materials for that purpose and for equipment.

16. Less to greater. Commerce has declined less than ship-building; manufactures, and the transport of materials for them, supply in some degree that deficiency.

17. Undoubtedly.

18. Very well.

19. Spirits permanently without reductions.

20. Some of those paying high duties; the domestic having taken their place.

21. Agriculture and commerce, especially the latter, unfavorably; manufactures favorably; at least there is heard no complaint on their especial behalf.

22. Articles of luxury, and those which may well be produced in this country, rather than those of the most common use which are not, because less burdensome in general, and more equal as to the means of contributing.

23. Many articles used by the most numerous class are taxed higher than others more especially in request for manufacturing purposes: as wool, hides, some materials for dyeing, and other raw materials, which are or may be produced in this country, not taxed so high as the cheaper kinds of clothing and several articles made of materials of like origin for general use.

24. To increase the cost to consumers, and so to protect the manufacture of them in the United States; unequally, at least while such protection lasts, upon those interests.

25. The idea of special protection supposes there are; consequently they might be imported for less, the duty aside, or sufficiently reduced. The consumption of such is considerable and not peculiar. Were there no fears of competition, as with respect to some is the case, the evidence would have a different bearing.

26. The opinion is general in this State that the present duties, by stimulating manufactures and collecting consumers in villages, make a home market for agricultural products; but they do not appear to have stimulated agriculture in an equal degree, to say nothing of commerce.

M—Continued.

From some cause, the profits of farms are less, while those of manufactures are greater: nevertheless, the State on the whole has prospered through its manufactories, however less in degree in other pursuits.

27. Probably 200,000 pounds of wool annually, and double at least of that quantity manufactured. The wool raised for market is mostly of fine quality, but languishing in price—25 to 28 cents, and no demand. Woolen factories mostly work coarse wool from South America, under the eight cents minimum. The wool of this State has declined 30 per cent. or more in the last twelve or fifteen years; and had nearly reached the present low price as early as 1842.

28. Some of coal, but not with remarkable success.

CONNECTICUT.

ANSWERS TO CIRCULAR No. 1.

New London County. From Increase Wilson.

1. Connecticut, New London county.
2. Miscellaneous hardware; steam power.
3. In 1830; individual concern.
4. Present capital invested in grounds, buildings, power, and machinery, about \$35,000.
5. Average amount expended annually for the last ten years, for materials and wages, about \$30,000.
- 6 to 8. No answer.
9. Amount of goods manufactured since 1830 from \$20,000 to \$50,000 per annum, consisting of a variety of articles. [A list of these articles is appended.]
10. Materials annually used for a few years past, 100 to 150 tons pig iron; about one half Scotch, and the remainder American. Also from 20 to 30 tons American bolt and bar iron, rods, and wire, and about the same quantity of English, Swedes, and Russia iron; and nearly the same quantity of old copper, block tin, zinc, &c.
11. No answer.
12. Forty to sixty men; average wages \$1.25 per day; twenty to forty boys, average wages 60 cents per day.
13. Ten hours per day throughout the year.
- 14, 15. No answers.
16. Sales made to merchants directly, in different parts of the country, and through agents in Boston, New York, Philadelphia, and Baltimore.
17. Similar articles are imported in large quantities, and sold at less prices, but are supposed to be generally inferior in quality.
18. The manufactures are probably consumed in every State in the Union.

M—Continued.

19. No answer.

20. Sold principally on a credit of six months, but in some cases for cash, with a discount of five per cent.

21. The cost of the manufactures has gradually decreased, in consequence of greater experience in the workmen, improvements in machinery, tools, &c., and a slight reduction in the cost of materials. The price of labor has not materially varied.

22. Many articles are now sold from 20 to 30 per cent. lower than they were ten years since; and other articles 15 to 20 per cent. lower than they were five years since.

23. The present rate of duty on general hardware is considered necessary to enable manufacturers to compete with similar articles imported; but if no more than a corresponding duty were placed on pig and bar iron, many articles now exclusively imported could be made in this country.

24. No answer.

25. Profits never precisely ascertained, but small and hitherto expended in improving the concern.

26 to 28. No answers.

29. Under a duty of 12½ per cent. on imported goods more than one half the articles now made here would probably be abandoned.

30 to 40. No answers.

Tolland County. Name not given; received in a letter of Charles F. Lester, Collector, New London, October 2, 1845. [Name supposed to be Rufus G. Penney.]

1. Connecticut, Tolland county.

2. Satinet; water power.

3. In 1839; joint-stock concern.

4. Capital invested, \$24,000.

5. Not able to answer.

6. Not over six per cent; no portion of capital borrowed.

7. Fluctuation of prices.

8. No answer.

9. About 70,000 yards satinet good quality; average value about 60 cents per yard.

10. Seventy thousand pounds domestic wool, 35 cents per pound; 75,000 yards cotton warp, 4½ cents per yard; 1,200 gallons lard oil, 70 cents per gallon; 400 gallons sperm oil, \$1 per gallon; dye-stuffs, wood, &c., about \$3,000.

11. No answer.

12. Fourteen men, average wages \$1 per day; 13 women, \$2 per week; no children.

13. Twelve hours per day throughout the year.

14. No answer.

15. None; teaming done on contract.

16. Sent to Boston, New York, and Philadelphia, to market.

M—Continued.

17. Low-priced imported woollens to a considerable extent.
18. Principally in the United States.
19. Do not know that any part are exported.
20. Sold by our agent in market for cash, and credit at eight months.
21. Varies from year to year; prices fluctuating.
22. From 50 cents to \$1 per yard.
23. Satinets are not imported to any extent; but low-priced imported woollens compete with them.
24. Is unacquainted with the frauds practised.
25. First three years a loss; since, \$8,000 have been converted into fixed capital.
26. Domestic wool is the principal article consumed by us.
27. Wool, cotton, and all others, probably \$34,000.
28. No answer.
29. If the duties on woollens were reduced to 12½ per cent., and corresponding imports, it would probably cause us to abandon our business.
30. Should be governed by circumstances.
31. At present know of none better than to loan at six per cent.
32. Unacquainted with these interests.
33. Amount of capital, \$24,000; none borrowed.
34. No answer.
35. Cannot say certainly; probably 30 per cent.
- 36 to 40. No answers.

Middlesex County. Name not given; received in letter from P. Sage, Collector, Middletown, Connecticut.

1. Connecticut, Middlesex county.
2. Cotton factory; water power.
3. In 1838; joint-stock company.
4. Twenty-five thousand dollars.
5. The property is leased at \$1,400 per annum; from which sum is deducted, say \$400, for insurance and taxes, &c. The lease expires April, 1847.
7. Home competition, by additional factories, as well as foreign importations, diminish profits.
8. Legal interest six per cent. Bank stock pays about seven per cent.
9. Three hundred and fifty thousand yards printed cloths; formerly sold at nine cents per yard, but are now selling at about five cents.
16. Sold principally in New York.
18. Purchased by calico printers in this country.
20. Cash and credit.
21. Manual labor has diminished by improvement in machinery.
22. Printed cloths now sold at five cents per yard were a few years ago sold at about eight or nine cents.

The other questions not answered.

NOTE.—The first and second returns given above were received in a

M—Continued.

letter from Charles F. Lester, Collector, New London, Connecticut, October 2, 1845, who states that he had "spared no pains in distributing the 'questions, and seeking to obtain all necessary information from the 'manufacturers;'" that "no response had been received, except in the 'two cases'" given above. Mr. Lester adds: "The great reluctance 'exhibited by the manufacturers to answer openly and frankly, gives 'strong evidence that they are unwilling to make a free exposé of their 'business, which is owing to the fact of the immense profits thereof, 'growing out of the present protective tariff. I am well satisfied that 'the average net profit of the cotton and woolen establishments of Con- 'necticut is equal to forty per cent. per annum," &c.

ANSWERS TO CIRCULAR No. 2.

Litchfield. From George C. Woodruff, Postmaster.

1. Rye, maize, oats, flax, potatoes, turnips, and a little tobacco; beef, pork, horses, sheep, &c.
2. Say four-fifths.
7. I think not much by the tariff—a little by the currency.
8. Yes; except wheat, which has been drawn from the western States, New York included.
9. I think not.
10. No; I attribute it to the duty.
14. We have manufacturing establishments of woolen and cotton goods, buttons, brass, clocks, iron, &c., &c.; and being in successful operation before the tariff of 1842, I conclude they would operate with profit without it, though the profit would be less.
23. On most articles manufactured here the tariff is beneficial to the manufacturer to a much greater extent than the agriculturist.
24. Increase of price at the expense of other classes.
27. Price increased by tariff of 1842.
28. Iron mines in this section.

LITCHFIELD, CONN., *October 4, 1845.*

SIR: I herewith return the questions propounded by you, with answers annexed to such as are in my power to answer. I cannot, without great expense, procure information necessary to enable me to answer the others.

Very respectfully yours,

GEO. C. WOODRUFF, *P. M.*

P. S. By an act of our Legislature in May last, the assessors in each town in this State are to procure and return to our Secretary of State a vast amount of statistical information relative to the matters contained in your inquiries; an abstract of which the Secretary is to make, print, and return to the Legislature in May next. This is probably the only

M—Continued.

way in which much of the information you seek can be accurately obtained.

Hon. R. J. WALKER.

[To this latter set of questions, D. Browning, P. M., Hillsboro', states that he "has not the means of obtaining the necessary information," &c., &c.]

New London. From Sidney Miner.

1. Potatoes, onions, corn, oats, wheat, rye, and barley, sufficient for the consumption of the State; some tobacco; cotton and rice, none.

2. About one-fourth.

3. Not connected with or dependent on them to any extent.

4. Not more than 3 to 5 per cent. per annum, and generally uniform.

5. Profits on agriculture uniform, but generally small for 10 years past, but improving.

6. Prices have averaged for 10 years past as follows: Potatoes, 25 cents per bushel; corn, 65 cents; oats, 40 cents; wheat, \$1 12; rye, 67 cents; barley, 67 cents; labor, per hand, \$10 to \$14 per month and found.

7. Prices have not been materially affected either by the tariff or the currency.

8. Raises a sufficient supply of horses, hogs, and cattle, and provisions, (except flour, horses, and mules, for shipping purposes.) Flour is supplied from New York, and horses and mules from the western States. Amounts have been small, and (varying with the season) used for commercial purposes, which is large, and purchased principally in New York for the whaling interest only: 13,000 bbls. provisions, 3,000 bbls. flour, 600 bbls. meal, 1,200 bbls. molasses, 150 tierces peas, 400 tierces beans, and 120,000 lbs. bread, yearly.

9. These interests are not dependent on the agriculture of the State to any extent.

10. Little or no difference in prices; does not think there is any effect on the growers of the staples, or the State at large, in production or living.

11. None to any amount; some few potatoes, onions, and tobacco; their prices have not been affected to any extent for several years past.

12. None to any extent exported; prices governed by home demand; none shipped to foreign markets, except some few manufactured articles.

13. No answer.

14. A considerable number; cotton, woolen, worsted carpeting, clocks, nails, combs, chairs, wooden ware, candles, oil, soap, oakum, sash and window blinds, foundries and ropewalks; profits not known; generally good; cotton and woolen factories, large profits; would bear a great reduction of duties.

15. Engaged at present, to some extent, in ship-building, but not as largely as formerly, owing to the scarcity of timber and the high duties on iron, copper bolts, duck and rigging, anchors, chains, &c.; largely engaged in navigation, mostly whaling; considerably in West India and

M—Continued.

in coasting and general freight; her present condition is flourishing; the effect of the tariff is detrimental to individual enterprise, particularly in ship-building.

16. One-half of the capital employed in commercial interests, which have been affected to some extent by the tariff on the before-mentioned articles, viz: iron, copper bolts, &c.

17. A warehouse system would not be of use in this State.

18. The drawback would not be beneficial to any great extent.

19 to 22. No answers.

23. By the operation of the present tariff the duties on cottons and woollens give a great profit to the manufacturer, to the injury of the consumer, and especially of the laboring classes. The present duties on iron, duck, cordage, copper bolts, chains, &c., operate very hard on commercial interests.

24. The effect of the tariff on the before-mentioned articles, manufactured to a limited extent in the United States, is detrimental to ship-building and the commercial interests to a considerable extent; the operation of a high tariff is injurious to the commercial and mechanical interests.

25. Cotton and woolen goods particularly are much enhanced in price owing to the protection; iron, copper bolts, duck, cordage, and chain cables, could be reduced without great injury to those manufacturing them; the consumption is large, and would increase with a reduction of the duties.

26. The duties do not benefit the growers of the articles referred to, but give a greater profit to the manufacturer; does not think that the State has been injured by the tariff generally; some have been benefited; ship-building has declined, while cotton and woolen factories have greatly increased.

27. Not a great amount; prices vary according to quality and demand, but prices generally fair.

28. No answer.

Milford. From D. L. Wubbell.

4. The average profit on capital employed on well-cultivated farms is between 2 and 3 per cent. And as to the annual profit on capital employed for the ten preceding years, my answer is, between 3 and 4 per cent; that is to say, the profits on farming, under the tariff of 1842, have lessened with us about 25 per cent., as compared with the like business for the ten years preceding. It might seem strange in a Connecticut man to say that this depreciation is in consequence of the present tariff; but the fact is so, although other causes besides the tariff have operated.

6. Agricultural products brought about 25 per cent. more during most of the ten years preceding 1842 than they have brought for the last three years.

7. It is difficult to say precisely how far prices have been affected by

M—Continued.

tariff laws, for our prices and profits are much regulated and controlled by agricultural productions which come to us from the *great West*. Still, I hesitate not to say that the tariff of 1842 has not benefited our agricultural interests; that is, more than they would be aided by a lower tariff.

8. Horses, mules, and cattle are exported, but many of them are first brought here from Vermont, New York, Pennsylvania, and Ohio. Their prices were raised by the *bloated* currency of 1835 and 1836; but prices have lessened since our currency has become sound, and *bills* are equal to *dollars*, as has been the fact since the United States Bank ceased to regulate the currency.

10. The average prices of *protected* articles have been higher since 1842 than they were the ten preceding years. The high duties have prevented importations, and manufacturers have fixed their own prices.

12. You will have learned the extent and character of manufacturing establishments from our *eastern* friends. I think that profits, for the last three years, have been three times greater than the profits of agriculture. If duties were reduced about one-half on many articles, the manufacturers would then make good profits, and this reduction would lessen prices to consumers.

15. The extent of ship-building and navigation you will have learned from other sources, but both interests are injured by high tariffs.

17. A warehousing system would not affect our trade and commerce as materially as it would those of large importing States.

20. Coarse cottons; some coarse woolens; hats, (fur imported;) if the tax on *iron* were lowered, more would come in, and at cheaper rates for consumers, (but Pennsylvania would scold!) so, as to sugar and molasses, (but Louisiana would scold!)

21. The "minimums" of the tariff suit the manufacturers, but the mass of the consumers are beginning to understand and complain of their operation.

22. Tea and coffee; moderate duties would collect much revenue without raising their *prices*.

23. The present tariff helps manufacturers much, but burdens other classes.

25. Coarse cottons, some woolens, iron, sugar, and molasses, are among the chief articles; duties on some might be lessened half, and on others a quarter.

26. Present duties do not help agriculturists and other consumers; duties should be lessened. Our State, as a whole, would be helped by the operation.

For many reasons, I think the tariff tax better than the direct tax system; but the tariff can be improved, and then the system will be more lasting and satisfactory. High tariffs, like all other disjointed things, place men and business in false positions, and always produce agitations. Modify the tariff and it will bear more equitably on all classes; then the middling and poorer classes will only bear their proportionate burdens; now they are oppressed, while the rich are favored, if not privileged.

M—Continued.

NEW YORK.

ANSWERS TO CIRCULAR, No. 1.

Schenectady. From Archibald Craig, President of the Factory, enclosed in letter from C. W. Lawrence, Esq., Collector.

1. State of New York, Schenectady county.
2. Cotton manufactory; water power.
3. In 1841; joint stock.
4. Capital in real estate \$20,000; in machinery, &c., \$36,000.
5. Capital in stock, materials, &c., \$20,000.
6. Profits about $2\frac{1}{2}$ per cent; none borrowed.
8. No capital employed in other business.
9. Amount manufactured last year about 225,000 yards 3-4 coarse cotton, and 175,000 yards 4-4 do; both valued at about \$25,000.
10. 100,000 lbs. cotton used annually, with other domestic productions valued at \$10,000.
12. Twelve men—average wages per diem \$1 06; 18 young women, at 50 cents; 30 boys and girls, at 25 cents.
13. Working hours, winter and summer, about 12 hours.
16. About one-fourth sold at home, and the other three-fourths sent to New York city.
20. Sold mostly on a credit of six to eight months.
22. Three-quarter brown cottons have sold from $37\frac{1}{2}$ down to 4 cents.
25. Last three years about 5 per cent. per annum.
26. Raw material, &c., about 40 per cent; wages of labor, repairs, &c., 45 per cent. Profits on amount of manufactures (not on capital) about 15 per cent.
27. About \$15,000 agricultural productions; \$5,000 other domestic productions.
40. No answer.

Troy, Rensselaer County. From Benjamin Marshall, Esq., enclosed in letter from C. W. Lawrence, Esq.

1. Troy, Rensselaer county, New York.
2. Cotton factory; water power.
3. In 1843; private, owned by B. Marshall.
4. One hundred thousand dollars.
5. Fifty thousand dollars.
6. About 7 per cent.
7. An increased demand.
8. None otherwise employed.
9. About 250,000 yards plain and twilled shirtings, at 13 cents; 100,000 yards colored $\frac{7}{8}$, at 13 cents; and 50,000 yards ginghams, at 20 cents per yard.
10. Three hundred bales of cotton, about \$12,000; oil, 1,000 gallons,

M—Continued.

\$900; coal, 100 tons, \$500; iron, \$500; leather, \$500; lumber, \$500: say \$15,000 domestic, including \$1,500 foreign.

11. All his manufactures could be imported from England, at an advance of 10 per cent. on the above prices.

12. Twenty-five men, at \$1; 15 boys, at 50 cents; 80 females, (chiefly women,) at 50 cents per day.

13. Twelve hours all the year.

14. In England about two-thirds the price, and on the continent of Europe one-third to one-half the price.

15. Two horses.

16. Sold chiefly in New York, Philadelphia, and Baltimore, and thence scattered all over the United States.

17. Gingham and $\frac{1}{2}$ colored goods are chiefly imported.

18. All over the United States.

19. A small port at South America.

20. Chiefly sold at eight months' credit.

21. Cottons have fluctuated, but generally declined; labor steady, and rather advancing.

22. Goods of the above make have declined from 20 to 13 cents during the last 20 years.

23. Not less than 5 cents per square yard.

24. Not able to recommend any.

25. None except interest on capital which has been invested in improvements of buildings and machinery.

26. About 20 per cent. raw material, 60 per cent. labor, and 20 per cent. interest.

27. Including cotton, 40 per cent. agricultural, 40 per cent. domestic manufactures, and about 20 per cent. imported articles.

28. Two-thirds United States, one-third this State.

29. The high price of labor would not enable him to compete with the foreign importations at $12\frac{1}{2}$ per cent. duty, and would cause him to abandon his business.

30. Capital, chiefly in buildings and machinery, would be lost, and therefore leave but little to employ otherwise; but, if able, would import cotton goods, and ship cotton.

31. Made all his capital in importing and shipping, and at the high rate of duties has only been able to extend his manufacturing concerns, which would not, this day, realize more than the capital commenced with.

32. Not acquainted.

33. About one million of dollars, original capital.

34. The increase of manufacturing establishments will reduce the profits and make it an interest business of 6 per cent. in three years, and no reduction beyond 10 per cent. on the amount of duties per annum could be sustained by the manufacturers.

35. About 40 per cent. on fine goods, and 50 to 100 per cent. on coarse.

36. Not acquainted.

M—Continued.

37. In cotton goods, thinks three-fourths are now manufactured in the United States.

38. Not acquainted.

39. Not exceeding the lawful interest.

40. Boys and girls under 15 years, 37½ cents; boys of 20 years, 62½ cents; 25 years and upwards, \$1; women, 50 cents per day.

Buffalo, Erie county. From Calvin J. Mills, Eagle Furnace, Buffalo.

1. State of New York, Erie county.

2. Iron castings; steam power.

3. In 1836; "is not a joint-stock concern."

4. Capital in buildings and machinery, \$35,000.

5. Materials \$30,000, wages \$15,000 during the year.

6. Profit 10 per cent.; no borrowed capital.

7. Decreased in consequence of the increase of manufactories of the same kind in this vicinity.

9. Manufactured annually, \$40,000; sales in 1836, \$12,000; in 1844, \$60,000; iron castings, average value of each \$70 per ton.

10. Seven hundred tons of pig iron, at \$30 per ton; 200 tons Lehigh coal, at \$7 per ton; 100 bushels of charcoal, at 4½ cents per bushel; 350 cords of wood, at \$2 per cord; all domestic products.

11. No articles of the same kind imported.

12. Eighty men; average wages, \$1 50 per day.

13. Twelve hours per day during the year.

14. About the same throughout the country; in foreign countries less, but does not know.

15. Three horses.

16. Finds a market at factory.

17. Foreign articles do not enter into competition.

18. The manufactures are consumed partly in western New York, and the western States, and Canada.

19. A small portion exported to Canada.

20. Part for cash and part for credit of 6 months; some bartered for wood.

21. Has continued about the same.

22. In 1836 castings sold for 5 cents per pound; now for 3½.

23. As no castings are now imported, it is presumed the tariff is sufficient.

25. Annual profits for the last three years about 10 per cent.

26. Cost of material 50 per cent.; labor 40 per cent.; and profits of capital 10 per cent.

29. Any reduction of duties would cause an abandonment of business.

31. Cannot tell; thinks there would be if the duties were reduced.

33. Fifty thousand dollars; no borrowed capital.

34. Thinks any reduction would have that effect.

M—Continued.

38. Amount not known; thinks it has increased since the tariff of 1842 50 per cent.

39, 40. No answers.

Erie County. From Calvin J. Mills, Buffalo Steam Engine Works.

1. State of New York, Erie county.
2. Steam engines, mill gearings, and castings generally; steam power.
3. In 1842; a joint-stock company.
4. In buildings and machinery, \$60,000.
5. In materials and wages, \$20,000.
6. Annual profit, about 10 per cent.
7. No difference.
10. Sixty-five thousand dollars annually; all domestic.
11. No importation.
12. About 75 men; average wages, \$1 25 per day.
13. Labor 10 hours a day the whole year.
14. Thinks men generally receive \$1 per day in this place; don't know as to other places.
15. Two horses.
16. Two-thirds at the factory—the remainder is sent to Michigan, Illinois, and Wisconsin.
17. Foreign articles do not enter into competition.
18. Two-thirds in this vicinity; one-third in Michigan, Illinois, and Wisconsin.
19. Perhaps one-twelfth sent to Canada.
20. One-half is sold for cash, and one-half on a credit of 6 months.
21. The cost to the manufacturer has increased 10 per cent. It has been gradual, and almost equally in material and labor.
22. The castings for \$80 per ton, and the wrought work \$200 per ton.
23. Thinks 40 per cent. duty necessary.
25. The profit of 10 per cent. has been converted into fixed capital.
26. Cost of material, 50 per cent.; labor, 40 per cent.; and profit on capital 10 per cent.
29. Should abandon the business.
31. Thinks there is.
32. With iron this is partly the case; cannot tell to what extent.
33. Amount of capital, \$80,000.
34. Thinks the duty might be reduced 5 per cent.
40. Thinks average rate of wages not equal to 75 cents per day.

Erie County. From Calvin J. Mills, Black Rock Iron Works.

1. State of New York, Erie county.
2. Manufacture of wrought-iron; water power.
3. In 1844; individual property.
4. Capital in buildings, machinery, and water power, \$4,500.
5. Average cost of materials, \$2,400; wages, \$750.
6. Annual rate of profit, 12 per cent.

M—Continued.

12. Employ 12 men, who receive \$16 for every 2,000 lbs. of iron wrought.
13. Thirteen hours a day throughout the year.
16. At the factory and at Buffalo, 4 miles distant.
23. If the duty of \$17 per ton should be struck off, it would cause a loss of \$2 per ton.
- 24 to 40. Not answered.

Erie County. From Calvin J. Mills, Buffalo Cotton Factory.

1. State of New York, Erie county.
2. Manufacture brown sheetings; steam power.
3. In 1844; joint stock.
4. Capital in buildings and machinery, \$35,000.
5. In the purchase of materials and payment of wages, \$5,000.
9. Thirty-five thousand dollars worth made in one year of brown sheetings; value, $7\frac{1}{2}$ cents per yard.
10. Cannot answer, as the factory has not been long in operation.
11. Similar goods not imported.
12. "When in full operation calculate to employ 50 men, women, and children; wages for men, from 75 cents to \$1 25 per day; women, 25 to 50 cents; children, $12\frac{1}{2}$ to 25 cents per day."
13. Twelve hours per day the whole year.
15. None.
16. A market at the factory for two-thirds, and the balance in New York, Ohio, and Michigan.
17. Foreign articles do not now enter into competition; but by reducing the tariff to $12\frac{1}{2}$ per cent. they would, and would ruin the business.
18. Consumed in all parts of America, and exported to Mexico, Canada, and China.
19. Answered in 18.
20. One-fourth is sold for cash, one-half on credit of two to eight months, and one-fourth bartered for all kinds of goods.
21. The cost of the manufactures to the manufacturer has decreased, in consequence of the extreme low price of raw cotton.
22. Prices have been from 7 to 8 cents per yard.
23. The present tariff enables the manufacturer to enter into competition with the foreigner.
24. No change necessary.
25. No profits divided; they have been expended in and upon the buildings, &c.
26. Cost of manufacture: three-sevenths of raw material, three-sevenths of labor, and one-seventh of profit of capital.
29. Such a reduction would cause us to continue manufacturing by reducing the wages of labor.
30. Same as 29.
- 31 to 40. Not answered.

M—Continued.

Erie County. From Calvin J. Mills, Niagara Mills.

1. Erie county, New York.
2. Flouring mill; water power.
3. In 1840. "Not a joint-stock concern."
4. Capital in buildings, machinery, and water power, \$62,000.
5. Capital in material and wages, \$10,000.
6. Annual rate of profit uncertain.
7. Wheat is always too high for the price of flour.
9. Make annually 35,000 barrels flour; average price, \$4 50; value, \$157,500.
10. Use annually 160,000 bushels of wheat, worth \$128,000.
12. Employ 12 men: wages \$30 per month.
13. Eighteen hours per day for 8 months in the year.
16. The manufactured article is sent to the northern Atlantic cities for market.
17. Foreign article does not enter into competition.
18. Consumed among the manufactories of the eastern cities.
19. Not exported.
20. Sold for cash.
26. The price of the manufactured article consists of the price of raw materials, nine-tenths; the wages of labor and profit of capital, one-tenth.
- 27 to 40. Not answered.

Erie County. From Calvin J. Mills, Tannery.

1. Erie county, New York.
2. Leather tannery; water and steam power.
3. Established in 1831. Private concern.
4. Capital in buildings, machinery, and water power, \$10,000.
- 5 to 8. No answers.
9. Amount of manufactured articles annually, about \$50,000.
10. Amount of raw material used annually, about \$24,000—one-third of raw hides from South America.
11. There is not enough of foreign manufacture imported to affect the price.
12. Twenty-five men at \$18 per month.
13. Ten hours per day the whole year.
15. One horse.
16. Market principally at the factory.
17. No foreign articles enter into competition.
18. Principally consumed in the United States.
19. A small portion exported to Canada.
20. Sold half for cash and half on credit of 2 to 6 months.
21. Has decreased to manufacturer in consequence of reduction of price of raw material and price of labor.

M—Continued.

22. Sole leather, the principal article, has decreased, since 1831, from 20, 18, 15, to 13 cents per pound.

23 to 40. Not answered.

Cattaraugus County. From Calvin J. Mills, Persia Woolen Factory.

1. Cattaraugus county, New York.
2. Woolen factory. Water power.
3. Established in 1844. Private concern.
4. Capital in buildings, machinery, &c., \$4,000.
5. Average amount in materials, purchase of the same, and wages, \$1,000.
6. Profit annually 10 per cent.
9. Annually manufacture 4,000 yards woolen cloth, valued at 60 cents per yard; wool carding valued at \$1,000 per annum.
10. Quantity of raw material not stated. Value of American wool from 26 to 31 cents per pound.
12. Six men and three women. Wages of men 90 cents, and of women 50 cents per day.
13. Twelve hours per day, 8 months of the year.
14. In mechanical pursuits about the same; in agriculture less.
15. One horse.
16. Part sold at the factory, and part at Buffalo, 35 miles distant.
17. Foreign articles do not enter into competition.
18. Consumed in this country.
19. None are exported into foreign countries.
20. Partly sold on a credit of three and four months, and partly bartered for provisions, &c.
22. The manufactured goods have been sold from 50 cents to \$1 per yard.
23. Cannot say whether or not similar goods would be imported if there were no duty.
29. Should continue to manufacture, with a less reduction of price of the manufactured article, than in the raw material, and thus make a better profit than now.
30. Answered in the foregoing.
- 31 to 40. Unanswered.

Erie County. From Calvin J. Mills, Collins Woolen Factory.

1. State of New York, county of Erie.
2. Woolen; water power.
3. Established in 1837; is not a joint stock.
4. Capital in buildings, machinery, and water power, \$10,000.
5. Average amount in material, purchase of same, and wages, 5,000.
6. Annual rate of profit 12½ per cent.
7. There has been an increase in cost to the manufacturer, in conse-

M—Continued.

quence of the increase of establishments of the same kind, and of the increase in demand for raw material.

9. Made about 15,000 yards of woollen cloth the present year; value 65 cents per yard.

10. Used 17,000 pounds of wool; value 25 to 31 cents per pound.

12. Fourteen men, four women, and one boy; wages of men 90 cents, women 50, and boy 37½ per day.

13. Twelve hours per day, eight months in the year.

15. One horse.

16. Part of the goods are sold at Buffalo, 30 miles off, for cash; part bartered at the factory.

17. Foreign articles do not enter into competition.

18. Are consumed in this country.

19. None are exported.

20. Some sold on credit of three and four months, and some bartered for all sorts of goods.

21. The cost of the raw material has decreased about three per cent. per annum; (?) there has been a gradual decrease in the value of goods.

22. Sold for from 50 cents to \$1. per yard.

25. Annual rate of profit about 10 per cent.

29. Should continue to manufacture at a less reduction of price of cloth than of raw material, and thus make greater profits.

30 to 40. No answers.

Chautauque County. From Calvin J. Mills, Westfield Edge-tool Factory.

1. State of New York, Chautauque county.

2. Edge tools; water power.

3. Established in 1840; private concern.

4. Capital in buildings, machinery, &c., \$8,000.

5. Annual amount paid for raw material and wages, \$20,000.

12. About 45 men; wages from \$16 to \$40 per month.

13. Twelve hours per day all the year.

18. Mostly consumed in the United States; some exported to Canada.

19 to 40. No answers.

*Chautauque County. From Calvin J. Mills, Westfield Pearlash Manu-
factory.*

1. Chautauque county, New York.

2. Ashery.

3. In 1842; private concern.

4. Capital in buildings, machinery, &c., \$1,000.

5. Annual amount for materials and wages \$2,200.

9. Amount of manufactured articles produced annually, \$4,300.

12. Four men, at \$15 per month.

16. Articles sent to New York city for market; sold on credit.

M—Continued.

Chautauque County. From Calvin J. Mills, Westfield Distillery.

1. State of New York, county of Chautauque.
2. Manufactory of high wines; steam power.
3. Established in 1843, and enlarged in 1845.
4. Capital in grounds, buildings, &c., \$6,000.
5. Annually expended for raw materials and wages of labor, \$9,000.
9. Value of wines, beef, and pork, annually made, \$15,000.
12. Eight men at \$15 per month.
16. The productions sold for cash in Buffalo and New York.
- 17 to 40. No answers.

Rossie, St. Lawrence County. D. C. Judson, Collector—From Geo. Parish, Esq., proprietor of the Rossie Iron Works.

1. Rossie; St. Lawrence county, New York.
2. Iron furnaces; water power.
3. In 1825; private property.
4. Sixty thousand dollars.
5. Forty thousand dollars.
6. None so far; \$100,000 over and beyond interest have been sunk in the establishment.
7. The low price of iron; the high price of labor; the expense of getting to market.
9. About 1,500 tons of pig iron annually, of which one-sixth has been manufactured into castings.
12. From 40 to 50 men, at average wages of \$1 25 per day.
15. Twelve to sixteen horses annually, and from 150 to 200 teams during the winter to supply stock.
16. Chiefly at Buffalo, 300 miles; and at Rochester, 250 miles.
17. Scotch and English pig iron reach the same market through New York and Canada; the facility of transportation from the seaboard is such that the cost of laying down British iron invariably regulates the market price.
20. Usually on six months' credit.
21. Decrease in cost of manufacturing pig iron, since established, 30 per cent., and progressing; owing to the increased scale of manufacture and to improvements introduced.
22. Pig iron has sold at from \$20 to \$40 per ton, and castings from \$50 to \$100.
23. Nothing less than the present duty on pig iron; even under its operation the British manufacturer competes with and regulates the price in the markets.
25. None.
26. The stock and material for the manufacture of iron being prepared at and near the works, is calculated at its cost in labor; the entire cost expended in wages of labor, deducting only for interest on capital invested; equal to \$4 per ton.

M—Continued.

29. Any reduction of the present duty on pig iron would cause the business to stop.

32. The expense of transportation on pig iron must always limit the sale to a certain circle around the place of manufacture, the extent of which must depend upon the facilities of transportation and the cost of the article.

33 to 40. No answers.

NOTE.—D. C. Judson, Esq., in his letter enclosing the above, says that the manufacture of woolen fabrics is increasing in the valley of the St. Lawrence, and where well conducted, with sufficient capital, has been prosperous. Instead of owing their prosperity to the high duties on imported woolens, they have derived very much of their profits from sales in Canada; and the demand there for American woolen fabrics of the common wool, adapted to ordinary wear, is constantly increasing, and at prices affording a fair profit to the manufacturer. The duties to be paid on the entering of them on the Canadian side are equal to about 13 per cent. It is scarcely necessary to say, therefore, that the high duties on woolens are not at all essential to the prosperity of the manufacturer of the article so far as this locality is concerned.

In relation to the duties on wool, it is to be observed that the present rates interfere with the manufacture of Canadian wool in our manufactories, which would be carried on to a considerable extent were the duty a mere ad valorem duty of 20 per cent., and to a much larger extent if it could be manufactured and returned in the cloth without duty, or with the retention of the usual amount in case of importations, with the benefit of drawback.

The same remark may be made in relation to the flouring of wheat. The grinding of Canadian wheat would be carried on to a considerable extent on the frontier could it be done without the payment of duties, or if the exportation of the flour would give a drawback of the duties on wheat.

Town of Salina, 131 miles from Albany. George H. McWhorter, Esq., Collector at Oswego, encloses letter from E. Marks, Superintendent of Onondaga Salt Springs.

1. On the Erie and Oswego canals, in the town of Salina, 131 miles from Albany.

2. Salt springs.

32. The quantity of salt sent to the Hudson river, and thence distributed throughout the New England States, the counties bordering on the Hudson river, New York city, and the ports still further south, even to Baltimore, was 878,769 bushels; the quantity shipped this year will be greater. The Onondaga salt is brought into competition with the foreign article throughout the Northern, Eastern, Middle, and Western States and along the Mississippi to New Orleans. The quantity made in 1844 was 4,003,554 bushels.

M—Continued.

Rochester, Monroe County. L. B. Langworthy, Esq., Collector; from Samuel Moulson.

1. Rochester, Monroe county, New York.
2. Soap, candles, salæratuſ, oil, and white lead; water power.
3. A part in 1829, and part in 1844; joint ſtock.
4. Capital in ground, buildings, machinery, and water power, \$22,700.
5. Materials, \$8,000; for materials, payment of wages, &c., \$6,400.
6. Cannot answer.
7. "Has ariſen from the fluctuations in the currency."
8. Capital loaned yields 7 per cent.; in agriculture about 6 per cent.; in ſome favorable branches of manufactures it may yield 12 to 18 per cent.
9. Cannot answer ſatisfactorily.
10. Does not answer the queſtion.
11. Soap and candles ſeldom imported; white lead in ſmall quantities from England ſells 25 per cent. higher than the American.
12. From 10 to 40 men; 1 boy to 10 men; average wages of men 69 cents per day.
13. Eleven hours per day all the year.
14. In farming, wages about the ſame, 69 cents per day, in this State; in Germany, 40 cents; in England, 42½ cents per day.
15. Two horſes.
16. Sold principally in this city; ſome ſent to various places; ſay one thouſand miles off.
17. Foreign articles enter into competition to an extremely limited extent.
18. Conſumed in western New York, Michigan, and a ſmall part in Canada.
19. Exported to Canada to a limited extent.
20. Sold for caſh, and on credit of 3 and 6 months; ſome little bartered for goods for the workmen.
21. Wages decreased; aſhes decreased; lead decreased, although it is now 18 per cent. higher than laſt ſpring.
22. Price of ſoap has varied from 8 to 4 cents per pound; candles, from 12½ to 7 cents; ſalæratuſ, from 10 to 3¾ cents; white lead, from 6 to 8 cents.
23. A tariff of 18 to 20 per cent. would be ample; this applies to lead.
24. No change would be neceſſary.
25. Annual rate of profits about 15 per cent.; ſurplus converted into fixed capital.
26. Tallow 80 per cent.; labor 11; profit 9; white lead, 50 per cent. for material, 30 for labor, and 20 profit.
27. Not answered ſatisfactorily.
28. No answer.
29. The duties on ſoap, candles, and alkali have no effect, as the raw material is lower here than in Europe; goods made of ſuch material do

M—Continued.

not need protection. White lead requires a duty; might manufacture at 12½ per cent. duty; could certainly at 18 per cent.

30. Would probably employ capital in agriculture.

31. A reduction of duties to 12½ per cent. (except on white lead) would rather increase than diminish his profits.

33. Varies; borrowed capital about 10 per cent.

34. All may be taken off soap, candles, alkali, tallow, and soap materials; on lead a gradual reduction to 18, or probably to 12½ per cent.

35. Thinks it would be extremely difficult to levy duties on actual value, as the valuations in some ports are 30 per cent. lower than in others.

36. It would change the perpetrators of fraud from manufacturers to foreign importers.

37. Nine-five per cent. of the articles manufactured.

39. Probably 7 per cent.

40. Probably 70 cents per day for men.

Rochester, Monroe County. L. B. Langworthy, Collector; from Lewis Selye, Manufacturer.

1. Monroe county, New York.
2. "Machinery;" water power.
3. In 1821. Individual enterprise.
4. Fifty thousand dollars.
5. For material \$12,000; wages \$18,000.
7. Increase of profit since 1842.
12. Forty men; average wages \$1 50 per day.
13. Twelve hours per day, the whole year.
16. A portion at the factory.
17. The competition is great.
18. All in the United States.
20. For cash and six months' credit; never bartered.
21. Increase since 1842 in labor, but mostly in material.
23. The present rate of duty is sufficient to protect the manufacturer.
24. No change necessary in collecting.

Monroe County. From Horatio N. Curtis, Manufacturer.

1. Monroe county, New York.
2. Manufactory of wood, such as lasts, boot-trees, &c.; water power.
3. In 1841. Individual enterprise.
4. Capital \$50,000.
5. Wages and material \$50,000.
7. Business increased, from protection afforded manufacturers, &c.
12. Men 75, women 40, boys 25; wages of men \$1, women 37½ cents and boys 25 cents per day.
13. Ten hours the year round.
16. In the United States and Canada.
20. Cash, and 4 months' credit; none bartered.

M—Continued.

23. The present tariff of duties prevents all competition.
24. No change is necessary.

Monroe County. L. B. Langworthy, Collector, Rochester; from D. & T. Graus, Manufacturers.

1. State of New York, Monroe county.
2. Leather. Water power.
3. In 1830. Joint stock.
4. Capital \$50,000.
5. Seventy-five thousand dollars.
7. Canada tariff and surplus stock have caused a decrease.
12. Forty men; \$1 per day.
13. Ten hours per day all the year.
15. Seven horses.
16. In part at home.
17. They do enter into competition.
18. In the United States and Canada.
19. To Canada.
20. Cash, and 4 months' credit; no barter.
21. Decrease, because of a surplus.
23. An increased amount of duty is necessary.
24. No change is necessary.
29. "It would cause us to abandon our business."
- 30 to 40. Not answered.

Monroe County. L. B. Langworthy; from D. R. Barton, Manufacturer.

1. State of New York, county of Monroe.
2. Mechanics' and agricultural tools. Water power.
3. In 1831. Private.
4. Capital \$32,000.
5. Fifteen thousand dollars.
6. About 20 per cent.
7. Increased; owing chiefly to the *protective* policy of the Government.
9. Began with about \$4,000—now about \$30,000.
12. About 35 men; \$1 per day.
13. Ten hours per day the entire year.
14. In foreign countries about 25 cents per day.
15. None.
16. At home.
17. "They do; but being inferior articles, they cannot command the high price we are enabled to obtain. Without the protection at present afforded by the Government we could not successfully compete with the foreign manufacturer—the difference of wages being so great."
18. Chiefly in this and the western States.
19. A few to England for *manufacturers' samples*, and a small amount to Canada for competition.
- For cash, and 4 months' credit.

M—Continued.

21. It has decreased in price; but the profits are as great, owing to the increased demand and the experience in manufacturing.

23. "The present rates of duty on the articles we manufacture are as low as would enable us to compete with the foreign article, so much of the cost being in labor."

24. Knows of none.

25. About 16 per cent.

29. *It would*; we can now make more profit on foreign articles than on those of our own make.

30. In purchasing and vending the foreign article.

31. "I don't know; Yankees are disposed to try."

32 to 40. Not answered.

Rochester, Monroe County. L. B. Langworthy, Collector; from Roswell G. Benedict, Manufacturer.

1. State of New York, county of Monroe.

2. Castings, wrought iron, machinery, &c. Water power.

3. In 1832. Individual enterprise.

4. Fifty thousand dollars.

5. Fifty thousand two hundred and twenty-three dollars.

7. Increase; caused by the price of iron.

12. Fifty-seven men; average wages per day, \$1 25.

13. Ten hours the whole year.

16. At home and abroad.

17. No competition.

19. Exported to the Canadas.

20. Cash, and credit 6 months; barter for agricultural products.

23. A reduced rate of duty on Scotch pig iron is necessary.

24. No change is necessary.

25 to 40. Not answered.

Monroe County. From Gatens & Price, Manufacturers.

1. State of New York, county of Monroe.

2. Woolen factory; water power.

3. In 1845; joint stock.

4. Capital, \$31,000.

5. Twenty-six thousand dollars material; five thousand dollars wages.

7. Increase caused by the low price of wool.

12. Nine men, 12 women, and 10 children; wages—men, \$1; women, 50 cents; children, 25 cents.

13. Twelve hours per day, the whole year.

23. The present rate of duty.

24. No change necessary.

25 to 40. Not answered.

NOTE.—L. B. Langworthy, Esq., enclosing the above answers, says: "Without professing to be *au fait* in the just views of a financial

M—Continued.

protecting system of duties, I cannot see the fallacy of taking the ground, as a basis or general rule, that all those articles which we possess the most ample ability to manufacture, and for which we produce the raw material in abundance, and of which the material is the principal item of value, *are the true subjects of protection*; and all those articles of which we do not produce the raw material, or not in abundance, and of which the chief value consists in labor, should be taxed only *nominal duties*, if *at all*—else, to operate as a protection against the pauper labor of Europe, the duty must be excessive and unjust, and the prices exorbitant.

“The low 5 per cent. wool duty must, I conceive, be abolished, and the higher grades reduced; it is all a sham—the plea for the admission of the cheap wool of the South American States for carpet purposes. Under it the greatest possible frauds on the revenue are practised, by means of double agents; the last agent *innocently* purchasing of the first agent, who actually sells the supercargo, or agent, wools worth 30 cents for 7; and all the ceremony of drafts actually passes in good faith on one part, and all the proofs are easily made complete without any false swearing. At our late State fair, I saw 16 samples of the large lot of Lowell wool, (lately seized by the Government agents,) both in the rough and washed state; it was fully equal to our 30 cent $\frac{3}{4}$ blooded merino wool, and in the grease could not lose more than 33 per cent.; a monstrous fraud not only on the Government, but upon the growers in the country, if protection is an item of consideration, which I conceive to be good doctrine. If any class is to be protected, the *agricultural productions* have the strongest claim.”

Oswego County. George H. McWhorter, Collector; from William Foster, Manufacturer.

1. State of New York, Oswego county.
2. Hemlock sole leather.
3. In 1831; private concern.
4. Capital, \$50,000; of which \$12,000 is invested in buildings, machinery, and water power.
5. Thirty thousand dollars for the purchase of materials, and \$8,000 for the payment of wages.
6. For the last three years the annual profit has been but a fraction above 7 per cent.
7. The usual profit is from 12 to 20 per cent., and the cause of the decrease is the over-production; or supply greater than demand.
9. About \$50,000 worth of sole leather per annum; description and quality light in comparison with the English article.
10. About \$30,000, or \$35,000 per annum of foreign hides, and about \$5,000 of bark and wood from our own forests.
12. From 25 to 30 men.
6. New York and Boston.
7. There is no foreign competition that affects prices.
8. In every part of the Union.

M—Continued.

19. Considerable has been exported to England this season.
 20. Generally sold on a credit of from 4 to 6 months.
 23. No duty whatever. The duty imposed by our tariff of 6 cents per pound on sole leather is totally inoperative for protection or revenue, for the simple reason that we can manufacture at a less price than any other nation; and so long as it remains on the list of duties it will be one of the items of import which justify retaliatory duties by other Governments.
 25. Answered in answers to 3d, 6th, and 7th questions.
 26. Answered in answer to 5th question.
 27. Cannot say.
 29, 30. Answered in 23d.
 31. If the British Government keeps the trade free we can undersell them in their own markets. But should the British Government impose the same duty which is imposed by our tariff it would prohibit the trade.
 32 to 40. Not answered.

Cayuga County. George H. McWhorter, Collector; from R. Muer, Manufacturer.

1. Cayuga county, New York.
2. Two cotton mills, for spinning yarn and weaving cloth, 4-4 sheetings, and 3-4 shirtings, yarns No. 16 and 18; water power.
3. The one at Auburn was commenced in 1818, the other at Moravia in 18—; the first a private concern, the other joint stock.
4. Buildings, water power, &c., at Auburn, \$8,000; buildings for the operatives and land, \$5,000; machinery, &c., \$12,000.
5. About \$5,000 in cash, for the purchase of cotton, oil, and wood, and the payment of wages.
6. From 1828 to 1840 about 7 per cent., all of which was used in repairs and supplying new machinery, &c. Since 1841 has paid in improvements and interest about 20 per cent.
7. The increased profits arise principally from the reduction in the price of cotton, a small percentage in labor, and the goods selling at about the prices as when cotton was 4 cents a pound higher.
8. In improved farms, 4 to 5 per cent.; bank stock, 9 per cent.; railroads, 9 and 10 per cent.; money at legal interest, 7 per cent.
9. About 180,000 yards of 4-4 sheeting, 120,000 yards 3-4 shirting, made from No. 18 yarn; the 4-4 sells from 7 to 7½ cents per yard; 3-4 shirtings from 5¼ to 5¾ cents a yard, running measure.
10. The quantity of cotton used is about 130,000 lbs., valued at 6¼ to 7¼ cents per pound, growth of the United States; about 300 gallons sperm oil, at 90 cents per gallon; and 100 cords of wood, at from \$2 25 to \$2 50 per cord.
11. None such imported; the value of such sheetings at Manchester England, is about 4d. sterling, or 7¾ or 8 cents per yard.
12. About 8 men, 26 women, and 20 boys and girls under 16 years of age. Men's wages average \$1 20 per day; women's 50 cents, children from 25 to 33 cents per day.

M—Continued.

13. Thirteen hours in all seasons.
14. Laborers' wages in the field about 60 cents per day; women, for common work, 30. Cannot say as to the other States and Territories.
16. A large part are sent away to a market; some to Buffalo, 130 miles, thence to Canada; some to New York, thence to China and South America; those sold at home are for consumption. New York is 320 miles distant.
17. There is no foreign competition as regards these goods.
18. Consumed all over the United States.
19. Almost all the 3-4 shirtings are sold for the South American market; some have gone to China.
20. "They are mostly sold by commission merchants, always for cash, after a credit of 6 and 8 months—mostly at 8 months' credit."
21. The cost has generally decreased, principally in raw cotton, by improvements in machinery, and a small percentage in labor.
22. The prices of sheetings and shirtings have changed from 6 to 10 cents per yard. The cause of fluctuation has always been controlled by the high or low price of cotton.
23. It would require no duty, or at least a very small one, to carry on this factory; the sheetings weigh about 1 lb. to every 3 yards.
24. None imported.
25. The profits for the last three years are fully 20 per cent., besides keeping the machinery in repair.
26. About three-fifths for raw material, cotton, oil, and wood; about three-tenths for labor; residue interest, profits, and commission.
27. About 40 bbls. of flour for starch, or its equivalent in potato starch.
28. Cannot say.
29. It would make no difference; would continue at less prices, and at one-half the present profits.
30. It would still be more profitable than farming.
31. Knows of none.
35. About 90 to 95 per cent.
37. Amount manufactured is greater than the amount consumed in the United States.

NOTE.—The above answers will apply to the Moravia mills; the goods find the same markets. Sheetings are mostly made at this mill from yarns No 16. It produces about 350,000 yards per annum. Last year it made in profits 21 per cent. to its stockholders, besides expending \$3,000 for new machinery; this year it will pay 25 per cent on its capital. In the last 16 years great losses have been sustained by the manufacturer in consequence of the high prices paid for raw cotton. The fluctuations of the tariff have had little or no effect upon this kind of goods.

Oneida. George H. McWhorter, Collector; from Kellogg Hurlburt, Agent of New Hartford Cotton Mills.

1. Oneida county, New York.

M—Continued.

2. Cotton shirtings; water power.

3. Commenced in 1812; joint-stock concern.

4, 5. Capital about \$60,000, exclusive of about \$20,000 reserved profits, used for purchase of stock, and paying wages and other current expenses.

6. Has had no immediate charge of this factory till within the last eight years; but from what knowledge he has, is inclined to think the annual net profits may have been, previous to 1837, from 6 to 8 per cent. Since 1837 the profits have been very irregular, varying from a positive loss in one or two years, to 15, 20, and even 25 per cent. in others. During the last two years the profits have been nearly or quite at the latter rate.

7. The changes in the general condition of the trade of the country, and consequent fluctuation of prices of goods and raw material.

8. Unable to state.

9. For the last few years about \$60,000 in value, wholly unbleached sheetings, now worth 7 cents per yard.

10. About \$25,000 worth of cotton, and perhaps \$3,000 worth of other materials almost exclusively of domestic products.

11. No goods of similar description imported.

12. Eighteen men, average wages about \$1 25 per day; 60 girls, at 45 cents per day; 20 boys, at 50 cents per day; all boarding themselves.

13. Twelve hours a day the whole year.

14. Cannot say; but thinks the wages in this factory better than in other employments.

15. None, except for a small amount of team work.

16. Mostly at home; a small portion sent to New York and Boston.

17. None.

18. Answered in 16.

19. Large quantities of goods, similar to those made at this factory, are exported to foreign countries; China, India, South America, north-west coast of America, West Indies, Mediterranean, &c.

20. Partly for cash, but mostly on credit of 6 to 8 months.

21. A gradual decrease has occurred in the cost of labor, owing partly to diminished wages paid, but mostly to improved machinery, and a greater skill and experience in the operations. A yard of goods can be manufactured now, without regard to the cost of materials, for little more than half what it cost 10 years ago. The cost of cotton has varied within the time from 18 to 6 cents; such as is used in this factory. It is now worth about 8 cents.

22. In 1813 such sheetings were worth about 40 cents per yard; in 1816 about 25 cents; from which price they gradually declined, with various fluctuations, till, in 1842, they were worth but 6½ cents; since which time the price has improved, and they are now worth 7½ cents on time, or 7 to 7¼ cents cash.

23. No duty whatever is required to sustain the manufacturer of such goods, or of the heavier sorts of plain cotton goods.

24. Answered above.

M—Continued.

25. Previously answered.

26. At the present price of cotton, (say 8 cents per pound,) about 3-7ths for material, 2-7ths for labor, and 2-7ths profits. It should be remarked, however, that the rate of profits for the last two years has been unprecedentedly large, owing to various causes, which cannot continue long. The extensive preparations now in progress, and rapidly coming into use, must very greatly reduce the present rate of profits, in the course of one or two years, by the competition which will be created in the cotton manufacture.

27. Exclusive of cotton, only so much as is necessary for the sustenance of 100 persons employed and their families.

28. Has no means of answering.

29 to 31. Has answered.

32. Cannot answer.

33. Capital \$60,000; reserved profits \$20,000; none borrowed.

34. Any addition or diminution of duties would be altogether inoperative, directly, in this business. What indirect effect a reduction of duties on other manufactures might have on this, he cannot say.

35. About 86 per cent. on the kind of goods made here.

36 to 40. Cannot answer.

Oneida. From Geo. H. McWhorter, Collector; Manchester Cotton Factory.

1. State of New York, Oneida county.

2. Cotton sheetings; water power.

3. In 1814; joint stock.

4, 5. Capital \$100,000, exclusive of \$18,000 reserved profits, used to purchase stock and pay wages, &c.

6. For the last four years the average annual profits have been about 10 per cent.

9. For the last four years \$32,000 per year, wholly for sheetings and drillings.

10. About \$20,000 worth of cotton, and \$4,000 worth of other goods, all domestic.

11. None imported of this description.

12. Ten men, 25 boys and girls; wages for men \$1 per day; boys and girls 38 cents.

13. Twelve hours per day the whole year.

15. None, except for team work.

16. Mostly sold in New York, and some at home.

17. None.

18. Answered in 16.

19. Large quantities, similar to ours, exported to China, India, South America, northwest coast of America, West Indies, Mediterranean, &c.

20. Principally for cash, but some on a credit of 60 to 90 days.

22. For the last four years prices have ranged from 6½ to 8½ cents per yard; now worth 8¼ cents.

23. Thinks no duty necessary on such goods as are made at this factory, or on any of the heavier sorts of plain cotton goods.

M—Continued.

- 25. Previously answered.
- 26. At the present price of cotton, (say 8 cents per pound,) about 3-7ths for material, 2-7ths for labor, and 2-7ths for profits.
- 27. Only so much of agricultural productions (exclusive of cotton) as are necessary for the support of the persons employed in the factory.
- 28. Cannot say.
- 29. Should continue to manufacture.
- 30, 31, 32: Not answered.
- 33. Capital \$100,000, reserved profits \$18,000; none borrowed.
- 35. About 86 per cent. on the goods manufactured at this place.
- 36 to 40. Not answered.

Oneida. From George H. McWhorter, Collector; New York Mills, (Upper Mill.)

- 1. New York, county of Oneida.
- 2. Cotton; water power.
- 3. In 1813; not a joint-stock concern.
- 4. Seventy-five thousand dollars.
- 5. Seventy-five thousand dollars annually.
- 6. Not over 7 per cent.; none borrowed.
- 7. The changes of policy in the administration of the Government of the country has been the great cause of fluctuations in business matters.
- 8. Unable to say.
- 9. Eight hundred thousand yards of cotton goods annually; principally heavy jeans for pantaloons; average value 18 cents.
- 10. Five hundred and twenty bales cotton annually; \$32,500.
- 11. From 15 to 25 cents. From Great Britain and France.
- 12. 33 men, 102 women, 36 boys and girls; average wages of men \$7 50 per week, women \$2 75, boys, &c., \$1 75 to \$2 per week.
- 13. Twelve hours all the year.
- 14. Cannot answer.
- 15. Two horses.
- 16. Articles manufactured sent to New York; Philadelphia, and Baltimore.
- 17. They do to some extent.
- 18. Principally in the United States.
- 19. Not aware of any exportation.
- 20. All at eight months' credit.
- 21. The cost of the manufactured article has decreased in consequence of the improvements in machinery, and depreciation in the price of the raw material; but the decrease in the price of the goods has been greater than on the cost.
- 22. Prices have varied from six to twenty cents.
- 23. The present rate, and not less.
- 24. Not aware of any.
- 25. No dividends.
- 26. One-third labor; one-half raw material.

M—Continued.

27. From \$12,000 to \$15,000 annually.
28. Unable to answer.
29. Abandon the business.
30. Uncertain. If the property could be made available, should want to look about and ascertain what would pay best; not in manufacturing.
31. Yes.
32. Should think not. The facilities for transportation are so great that the manufactures of salt and iron can hardly be so remote as to be without the circle of foreign competition.
- 33 to 40. Not answered.

Oneida County. From George H. McWhorter, Collector; Oneida Manufacturing Society.

1. Oneida county, New York.
2. Cotton; water power.
3. In 1809; joint stock.
4. Capital, about \$100,000.
5. Amount of materials, about \$40,000; wages, \$30,000.
6. No borrowed capital; average rate of interest is four per cent.
7. A very great variety of causes.
8. Not known.
9. Principally domestic sheetings; as nearly as can be ascertained, about \$80,000.
10. Cotton averaging fair—amount about \$35,000.
11. No cottons are now imported of a similar description; formerly, an article for which this is a substitute was imported from China at a cost of from three to four shillings per yard.
12. The number of men, women, and children, is about one hundred and fifty. The average wages of men is about twelve shillings per day; women four shillings per day; and children two shillings.
13. Twelve hours per day the whole year.
14. In this State, should say, men eight shillings; women three shillings; children not generally employed.
15. One span of horses, and no other animals.
16. The manufactured goods mostly find a market in the vicinity of the factory.
17. No foreign article, to any extent, enters into competition with the description of goods made at this factory.
18. Throughout the country generally.
19. Similar goods are extensively exported to China, South America, and many other countries.
20. Both cash and credit from three to eight months.
21. The cost of the article has decreased, both in the material and the expense of manufacturing, by the introduction of labor-saving machinery. The labor has not materially varied.
22. The price, since the establishment, has varied very materially—from fifty cents per yard to seven cents. In 1809 the same kind of fabric

M—Continued.

then sold for fifty cents—would not be worth now more than seven cents.

23. From twenty-five to thirty per cent.

24. As there are no goods of the description made at this factory imported which *directly* enter into competition, no change in levying or collecting the duty is necessary while we have the control of the home market.

25. The rate of profits, for the last two years, has been about twelve and a half per cent.; for the three years previous, *nothing*; and, in many instances, worse than nothing.

26. About fifty per cent. materials, &c., and about thirty per cent. labor; and, for the last three years, ten per cent. profits.

27. The amount of agricultural production consumed in many ways may be \$70,000.

28. Cannot say.

29. "I verily believe if the duty were reduced to twelve and a half per cent. generally, we should have to abandon the business."

30 to 40. Not answered.

New Hartford, Oneida County. From George H. McWhorter, Collector; Half Century Manufacturing Company.

1. Oneida county, New York.

2. Cotton; water power.

3. Commenced in 1826—enlarged in 1830; joint stock.

4. Capital, \$10,000.

5. Capital employed for stock and wages of hands, \$4,000.

6. Not known—but some years a loss, owing to fluctuations in trade; other years, from five to twenty per cent.

7. The changes in trade and consequent fluctuations of prices of goods and of the raw material.

8. Unable to state.

9. Amount manufactured, \$15,000;—goods, six-quarter bed ticking, wicking, and batting. At this time, say \$14,000 in ticking, and \$1,000 in wicking.

10. Quantity, fifty-two thousand pounds of cotton, at this time worth about \$5,000, exclusively domestic. Other materials, \$1,000, mostly domestic.

11. No goods of a similar description are imported.

12. Four men, \$1 each per day; eight girls, at \$1 75 per week; eight boys, at \$1 25 per week.

13. Twelve hours a day the year round.

14. Not known.

15. One horse at home, and teaming by others as wanted.

16. City of New York mostly; distance 250 miles.

17. None.

18. Mostly in the State of New York.

19. A few may be sent to China and South America.

M—Continued.

20. Some sold for cash; some on 6 and 8 months' time.
21. Decreased about one-half in cost, owing to the decline of labor and stock, and the improvements in machinery.
22. Our goods have varied from 56 to 15 cents since we commenced; are worth now 22½ to 23 cents per yard, on 8 months' credit, in New York.
23. We do not know of any goods similar to ours being imported; consequently no foreign competition; but we go up or down with finer factories, which have competition from abroad and need some protection.
24. Not known.
25. Three years ago run at a loss, and till the fall of 1843 the same; since that time from 15 to 25 per cent. profits have been realized.
26. Cost of cotton, at present rates, \$80, and wages to hands, &c., about \$50, per week.
27. The exchange for produce at this establishment is sufficient to support 20 persons and the families to which they belong.
28. Confined mostly to New York State; amount not known.
29. Cannot say.
30. According to our best judgment.
- 31, 32. Cannot tell.
33. Ten thousand dollars capital; \$4,000 stock in trade, and \$2,000 borrowed.
- 34 to 40. Cannot answer.

Oneida County. From George H. McWhorter, Collector; Franklin Cotton Factory, by A. Brownell & Co.

1. Oneida county, New York.
2. Cotton. Water power.
3. In 1826. Individual concern.
4. Present capital \$50,000.
5. Materials about \$20,000. Wages about \$15,000.
6. No borrowed capital. Average rate of interest is about 4 per cent.
7. A variety of causes.
8. Not known.
9. Domestic sheetings and shirtings about \$40,000.
10. Cotton, middling fine; amount about \$16,000.
11. None of a similar description imported.
12. Number of men, women, and children, about 100. The average wages of men about \$1 25 per day; women 44 cents; children 22 cents.
13. Twelve hours per day the whole year.
14. In this State children are not generally employed; but men's wages say \$1, and women's 37½ cents per day.
15. Three horses.
16. No; the manufactured goods are generally sent about 250 miles to New York city.

M—Continued.

17. Not to any extent, of the kind made here.
18. Through the country generally, and exported.
19. To South America, China, and other countries.
20. Credit generally, and at 8 months principally.
21. The cost of the article has decreased from year to year, both in the manufactured article and expense of manufacturing, by the introduction of labor-saving machinery. The price of labor has not materially varied.
22. The prices of our goods have varied—say from 11 cents per yard to 6½ cents in 4-4 goods; and the shirtings in about the same proportion.
23. Probably about 30 per cent.
24. No change is necessary while we have the privilege of the home market.
25. The rate of profits for the last two years may have been 11 per cent.; but say, for the last three years previous very trifling, if anything.
26. About 50 per cent. materials, &c., and about 30 per cent. labor; and for the last 3 years 9 per cent. profits.
27. The amount of agricultural productions consumed in various ways may be about \$34,000, cotton included.
28. Not possessed of information.
29. Most likely will have to abandon the business.
- 30 to 40. Cannot answer.

*Oneida County. From George H. McWhorter, Collector; Stone Manu-
factory.*

1. Oneida county, New York.
2. Cotton sheetings and drillings; water power.
3. In 1844; individual.
4. Twenty thousand dollars.
5. Materials for one week, \$144; wages, \$187 13.
- 6 to 9. Cannot answer.
10. Two thousand pounds cotton per week; value \$144.
12. Seventeen men at \$1 12½ per day; 21 women at \$2 75 per week;
- 13 children at \$1 12½ per week.
13. Twelve hours per day, every day.
15. Four horses employed.
16. Two hundred and eighty miles to a market.
17. No competition.
- 18, 19. Cannot answer.
20. Sold at 8 months' credit.
22. Five and three-fourths cents per yard.
25. Has been in operation only a year.
26. Cotton, \$144; labor, \$187 13; profit for capital, \$50 per week.
27. Agricultural; other than cotton, \$80.
- 28 to 32. Cannot answer.
33. Four thousand dollars, borrowed; \$16,000 real.

M—Continued.

34 to 39. Not answered.

40. Cannot say.

Oneida County. George H. McWhorter, Collector; from M. T. Eggleston, Superintendent of Utica Cotton Manufacturing Company.

1. County of Oneida, New York.
2. Cotton.
3. About the year 1812; joint-stock company.
4. Capital, \$100,000.
5. Value of materials about \$35,000; wages, \$25,000.
6. As near as can be ascertained, about 3 per cent.
7. Various causes.
8. Does not know.
9. As near as can be ascertained, the value of the manufactured article, as answered in No. 2, is \$60,000.
10. Cotton, about \$25,000, at the present low prices.
11. None.
12. About 150; average wages of men, 10s. per day; women, 4s. per day; children, 20 cents.
13. Twelve and a half hours all the year.
14. In this State about 6s. per day; women. 1s. 6d.
15. One span of horses.
16. New York and Philadelphia markets; a small portion at home.
17. None imported.
18. United States, East Indies, and South America.
19. Answered in 18.
20. Cash, and credit on 8 months.
21. The cost has decreased materially by the introduction of labor-saving machinery.
22. Previous to the introduction of power-loom, sheetings were sold for 50 cents per yard, inferior in quality.
23. Thirty per cent.
24. No means of knowing.
25. About 10 per cent profits have been expended in improvements for the last three years.
26. About 50 per cent. materials, 40 per cent. labor, and 10 per cent. profits.
27. About \$50,000.
29. Would cause an abandonment of present business.
30. Cannot say.
31. None.
- 32 to 40. Cannot say.

Oneida County. George H. McWhorter, Collector; from S. Newton Dexter, Agent of the Oriskany Manufacturing Company.

1. Oneida county, New York.
2. For the manufacture of broadcloths; water power.

M—Continued.

3. In 1811. Joint stock.
4. Capital \$110,000.
5. Not answered.
6. Not able to say ; profits better, however, than formerly.
7. Since the tariff of 1842, have increased in skill and had a better market for the goods. From 1837 to 1842 (except 1838 and 1840) lost money.

8. Has not the means of answering this question.

9. Not able to say for want of proper records.

10. Use none but American wool, and of this about 210,000 lbs. worth this year about \$70,000. The value of all other materials, such as soap, dye-stuffs, oil, fuel, teazle, urine, iron, lumber, &c., in 1844, \$16,356 09; all these articles were of American growth, except the dye-stuffs and whale oil, amounting to about \$3,700.

11. Not answered.

12. 49 men, 58 women, 26 boys and girls. Wages for men is 88½ cents per day; women, 47 cents; children, 31 cents per day.

13. Five days in the week, 12 hours; Saturdays, 11 hours.

15. Two hours.

16. About 35 per cent. sold at the factory; the residue sent to Boston, New York, and Philadelphia.

17. Foreign articles do enter into competition, and to a very great extent; but to what extent unable to say.

18. In nearly all the States and Territories of the Union.

19. Knows of none having been exported.

20. Some sold for cash, some bartered for wool or other materials, but the greater part sold on eight months' credit in the cities named above.

21. The cost of the manufactured article has decreased. This is partly owing to more skillful management, and partly owing to the reduced price of the raw materials and the improvements in machinery.

22. Not able to state.

23. Not less than the present duty.

24. Cannot say.

25. There have been only three dividends of five per cent each, since October 28, 1841; no particular sum has been reserved or set apart; have made improvements worth \$6,000 or \$7,000; capital has not otherwise increased from profits.

In the year 1844 the expense of labor, including agent and superintendent's salaries

Materials, exclusive of wool	\$24,763 93
Wool	16,356 09
	71,451 46
	<hr/>
	112,571 48
Insurance and interest paid	6,190 53
	<hr/>
	<u>\$118,762 01</u>

Profits not over 10 per cent.

M—Continued.

27. Believes the company consumes of agricultural productions, annually, from \$80,000 to \$83,000, besides what is consumed by persons in its employ.

29. Should abandon the business.

30. Cannot tell.

31. Many, he has no doubt.

32. He has very little information on the subject.

33. Capital is \$110,000, and generally owe nearly half as much more.

34. As there is not now realized an income of six per cent. on real capital, could not if the duties were less.

35. The minimum principle does not apply to broadcloths.

36 to 40. Cannot answer.

Oneida County. George H. McWhorter, Collector; from S. Newton Dexter, Agent of the Dexter Manufacturing Company.

1. State of New York, Oneida county.

2. Woolen; water power.

3. In 1834; joint stock.

4. About \$40,000.

5. Materials, \$12,291 17; wages, \$17,859. This is exclusive of wool.

6. There have been dividends to the amount of 40 per cent.

7. The tariff, a better market for goods, and more skill in making.

8. Cannot tell.

9. In 1844 made 46,525 yards of broadcloth, at an average value of about \$1.55 per yard; cannot say of previous years.

10. Use none but American wool, and of this last year 116,250 lbs. The value of all other materials, as stated above, is \$12,291 17.

12. Twenty-nine men, 30 women, 12 girls, and 20 boys; average wages 55½ cents.

13. Twelve hours 5 days each week, and 11 hours one day.

15. Two horses.

16. About 33 per cent. are sold at the factory; the residue in Baltimore, Philadelphia, New York, and Boston.

17. Foreign articles do enter into competition to a very great extent.

18. In nearly, if not in all the States and Territories.

19. These are not exported.

20. The goods are sold and bartered in almost every way, (that is, those that are sold at the factory,) for cash, on a credit, or for fuel, teazles, &c.

21. The cost has decreased, owing to greater skill in the manufacture, the reduced price of materials, and improved machinery.

23. The present duty is low enough.

24. Has not given his attention to the subject.

25. Since 1839 a dividend of 20 per cent.; should estimate about 20 per cent. has been added in buildings and machinery out of the profits since 1834—say 60 per cent. in all.

26. At this time should think about 65 per cent. for materials, labor 23 per cent.—leaving about 12 per cent. for profit.

M—Continued.

- 27. Cannot tell exactly, but thinks about \$54,500.
- 29. Should abandon the business as soon as he could.
- 31. Believes there are many.
- 33. Capital paid in is \$30,000, and frequently owe as much as \$25,000, and sometimes more.
- 34. Profits probably will not be six per cent., even at the present rate of duties; this year they will probably amount to 12 or 15 per cent., in consequence of the low price of American wool.
- 35. It would not affect his business.
- 36 to 40. Not answered.

Oneida County. George H. McWhorter, Collector; from Alfred Thompson, Agent of Oriskany Falls Woolen Factory.

- 1. New York, Oneida county.
- 2. Woolen; water power.
- 3. In 1834; joint stock.
- 4. Capital \$6,000, in ground, buildings, machinery, &c.
- 5. Four thousand dollars; reserved profits used for purchasing stock and paying wages, &c.
- 6. The concern has manufactured at a loss until 1841; since then should think from 12 to 15 per cent. profit has been realized.
- 7. The changes and fluctuations of trade.
- 8. None.
- 9. Amount \$12,000; wholly woolen goods, worth 55 cents per yard.
- 10. Seven thousand dollars worth of wool; \$500 of other materials; all domestic production.
- 11. None of the kind of goods made at this factory are imported.
- 12. Six men, average wages 88 cents per day; five girls, 40 cents per day.
- 13. Twelve hours per day; ten months in the year.
- 14. The rate of wages in this district is altogether higher than in foreign countries.
- 15. None.
- 16. Sent mostly to New York; some are consumed at the factory.
- 17. None.
- 18. Answered in 16.
- 19. Some are sent to Canada, and some to Illinois and the western States.
- 20. Partly for cash and partly for credit; those sold on credit from six to eight months.
- 21. The reduction in the expenses of business, improvements in machinery, and the reduced price of stock, have occasioned a decrease.
- 22. Sold the cloth for 68 cents up to 1840; since that time for 53 cents.
- 23. None of this kind are imported, therefore needs no protection.
- 24. Cannot say.
- 25. Previously answered, as far as could be.
- 26. Present price of wool 27 cents per pound; three-fifths for material, one-fifth labor, and one-fifth profit.

M—Continued.

27. Six hundred dollars, the aggregate amount of the productions used at this establishment; ordinary sustenance of 20 persons.

28 to 32. Cannot say.

33. Capital \$6,000; borrowed \$4,000.

34 to 40. Not answered.

Oneida County. George H. McWhorter, Collector; ——— Factory.

1. State of New York, Oneida county.
2. Woolen; water and steam power.
3. In 1817.
4. Twenty-five thousand dollars.
5. Wages and materials, \$21,000; wages, \$7,000.
6. Nothing.
7. Fluctuating times, &c.
8. Nothing.
9. For the last seven years have manufactured satinets and woolen plain cloths; about \$20,000 annually.
10. Average price of the domestic wool about 33½ cents; the foreign wool, 30 cents; quantity, 75,000 pounds.
11. Fifty cents per yard.
12. Twelve men, 12 women, and 4 boys; wages of men \$1 per day; women, 50 cents; boys and little girls, about 37½ cents.
13. Twelve hours each day the year round.
14. Cannot say.
15. Five horses.
16. New York, Philadelphia, and at home; mostly to New York city.
17. Unable to state.
18. All over the United States.
19. None.
20. Sold on six to eight months credit.
21. Has not increased in the material, and not in labor on the average.
22. From \$1 25 down to 50 cents per yard.
23. Thinks the present tariff will answer if it can be continued.
24. Cannot answer.
25. Have not made any dividends, but have extended the works out of what it has made.
26. Cannot say.
27. Three thousand dollars.
28. Cannot say, but a large amount.
29. Should be obliged to stop.
- 30 to 37. Cannot say.
38. Thinks it has increased.
- 39, 40. Not answered.

Oneida County. George H. McWhorter, Collector; Hollister Woolen Factory.

1. State of New York, Oneida county.
2. Woolen; water power.

M—Continued.

3. In 1842; not a joint stock.
4. One hundred and twenty thousand dollars.
5. Sixty thousand dollars.
6. No borrowed capital; profits invested in improvements.
7. The unsettled state of the tariff is the cause.
9. One hundred thousand yards woolen, different styles, from three-quarters to six-quarters wide, varying in price from 45 cents to \$3.
10. Two hundred thousand pounds wool; value \$50,000.
11. Unable to say,
12. Fifty individuals; average sixty-five cents.
13. Twelve hours through the year.
14. Wages about the same in this county and State.
15. Six horses and two yoke of oxen.
16. Partial market at home; majority New York, Boston, and Philadelphia.
17. Great competition in finer qualities.
18. In the United States.
19. Not exported to foreign countries.
20. Credit eight months.
21. Variation mostly in raw material.
22. Three-quarter goods at 45 cents, six-quarter at \$1 75 per yard.
23. Nothing less than the present rates.
24. Unable to say.
25. No reserved profits; profits invested in improvements.
26. One-half raw materials, one-fourth labor, and one-fourth profits.
27. From \$10,000 to \$15,000.
28. Unable to say.
29. Will be obliged to abandon the business.
30. Uncertain; property would be useless.
31. Yes.
- 32 to 40. Not answered.

Oneida County. George H. McWhorter, Collector; from Hollister Checkerville Woolen Mills.

1. New York, Oneida county.
2. Woolen goods; water power.
3. In 1842; joint stock.
4. One hundred thousand dollars.
5. One hundred and twenty-five thousand dollars annually.
6. No borrowed capital.
7. Agitation of tariff.
8. No answer.
9. One hundred and twenty thousand dollars annually; style three-quarter woolens.
10. Three hundred thousand pounds foreign wool.
11. No answer.
12. One hundred hands; average price per day five shillings.

M—Continued.

13. Twelve hours per day through the year.
14. Wages 50 per cent. less in foreign countries.
15. Eight horses.
16. Find a market everywhere.
17. No.
18. United States.
19. Export none.
20. Sold at eight months' credit.
21. Little variation, taking materials and labor.
22. Average 50 cents.
23. Fifty per cent.
24. No answer.
25. No excess; any profits arising have been expended in improvements.
26. One-half raw materials; balance divided between labor and profits.
27. Fifteen thousand dollars per annum.
28. No answer.
29. Abandon the business.
30. Profit would be thrown away.
31. Yes.
- 32 to 40. Not answered.

Oneida County. From George H. McWhorter, Collector—New York Mills.

1. New York, county of Oneida.
2. Cotton. Water power.
3. In 1825. Not a joint-stock concern.
4. Capital \$350,000.
5. For materials, &c., \$120,000.
6. Seven per cent. No borrowed capital.
7. The agitation of the tariff question has probably produced as much variation as any other cause.
8. Unable to say.
9. One million yards annually; average price 13 cents. The style is 4-4 shirtings, of No. 40 yarns.
10. Seven hundred and eighty bales of cotton annually; value, \$41,000.
11. Price about the same.
12. Forty-six men, 190 women, 62 boys and children. Men average per week \$7 50; women, \$2 50; boys, \$1 75 and \$2.
13. Twelve hours through the year.
14. Wages do not differ materially in this country; say 33 per cent. less in foreign countries.
15. Six horses.
16. Articles manufactured sent to New York, Philadelphia, and Baltimore markets—principally to New York.
17. There is a competition of a foreign article to some extent.

M—Continued.

18. In the United States.
19. Exports very limited, if any.
20. Sold at eight months' credit.
21. Much the same as at the commencement, taking materials and labor together.
22. At an average of 14 cents per yard.
23. The present rate, and not less.
24. Do not know of any.
25. No surplus profits; any profits arising have been expended in extending the business.
26. One-fourth is raw material; one-half labor.
27. From \$25,000 to \$30,000 a year.
28. Cannot say.
29. Abandon the business, in all probability, from necessity.
30. Uncertain; the property would be unavailable.
31. Yes.
- 32 to 39. Not answered.
40. Answered in No. 12.

Oswego County. George H. McWhorter, Collector; from Stevens & West, Woolen Manufacturers.

1. New York, Oswego county.
2. Woolen. Water power.
3. In 1830. Not a joint-stock concern.
4. Capital \$9,000.
5. Say \$6,000; about one-half cash and one-half materials.
6. Cannot say; but the rate of profit has not exceeded 7 per cent.
7. Cannot say; in 1840 and '41 the profits were greater than since.
8. No capital employed in any other place.
9. Say \$7,000. Coarse woolen cloths.
10. About 18,000 lbs. native wool, at a cost of about \$5,000; foreign dye-stuffs, value \$400.
12. Ten men, at \$1 per day; 5 women, at \$2 25 per week.
13. Twelve hours the whole year.
14. Men's wages about 75 cents; women's 50 cents per day.
15. One horse.
16. Part sold at home, surplus about 300 miles to a market.
17. Yes; to what extent unable to say.
18. Generally in the country.
19. None so exported.
20. Such goods as are sent to market are sold for cash, and credit at eight months, some bartered at home for all kinds of produce.
21. Decreased say 40 per cent. since the establishment of the concern; one-half by the introduction of labor-saving machinery, and one-half on materials employed.
22. From 42 cents to \$1 per yard.
23. Twenty-five per cent.

M—Continued.

24. Cannot say.
25. Ten per cent.
26. About one-half in materials, three-eighths in labor, and one-eighth of profits.
27. About \$2,000. Say about \$5,000.
28. Cannot say.
29. Would be compelled to abandon the business.
- 30 to 32. Cannot say.
33. Real capital \$9,000; none borrowed.
34. To about 25 per cent.
- 35 to 37. Cannot say.
38. Thinks there has been a considerable reduction in such manufactures.
39. Seven per cent.
40. Should think about 75 per cent.

Oswego County. George H. McWhorter, Collector; from Tallmage, Wright & Co.

1. State of New York, Oswego county.
2. Paper; water power.
3. In 1837; not a joint-stock concern.
4. Capital \$14,000.
5. Twelve thousand dollars for materials, &c.
6. The profits have not exceeded 7 per cent.
8. None.
9. Cannot say.
10. \$8,000 domestic, \$2,000 foreign.
11. Similar articles of paper, of French and English make, are much cheaper than we can well afford them.
12. Thirteen men, eight to ten girls; men \$1 per day, girls 12½ cents per day and board.
13. Ten hours all the year.
14. Cannot say.
15. Five horses.
16. At the manufactory in part, but most of the articles (say printing paper) sent 300 miles.
17. They do, but cannot say to what extent.
18. Generally in New York city and county.
19. None.
20. Articles sent abroad sold for cash, and at from 3 to 6 months' credit; some bartered at home for materials and produce for consumption.
21. Cannot say, but probably about the same.
22. Printing paper, at the establishment of the concern, sold for 12½ cents per lb.; now at only 10 cents per lb.
23. Forty per cent.
24. Foreign paper is often done up three reams for two.

M—Continued.

25. Cannot answer.
27. \$1,500 agricultural, \$1,200 domestic and foreign.
29. Should abandon the business.
30. Cannot say.
31. "Yes; buying bonds and mortgages at a share."
33. \$26,000 about one quarter.
34. No reduction, or not more than five per cent.
- 35 to 37. Not answered.
38. There is none.
39. Ten per cent.
40. Six shillings per day for men, and for women one shilling and board.

*Niagara. R. H. Broughton, Collector; from George Field, Agent of the
Niagara Manufacturing Company.*

1. New York, Niagara county.
2. Cotton; water power.
3. By the original owners in 1835; by the present in 1841. Joint stock.
4. Capital of original owners \$60,000, which was all lost. Capital of present owners \$60,000.
5. From \$16,000 to \$18,000 for materials annually, \$750 per month for labor.
6. The first company made no profits, and lost their whole capital; the present owners lost money in 1841 and 1842; in 1843 and 1844 made barely sufficient to cover losses of the two preceding years; during the last year made about 7 per cent., being the first actual profits made by the establishment.
7. Losses occasioned partly by the descending scale of duties on importations previous to the year 1841.
8. Money is worth 7 per cent.; some farmers make 10 to 15, while some make only 5 per cent. Mechanical labor various.
9. Make 4-4 brown sheetings, weighing about nine lbs. to each thirty yards—yarns numbered 16 to 18—which have varied from 6 to 8 cents per yard.
10. Consume domestic products almost entirely.
12. About eighty men, women, and children; the wages of the men about \$1 25 per day, women \$3 per week, and the children \$1 75 per week.
13. Twelve hours per day, except Saturday—then, nine and a half.
14. Some expert spinners and weavers at this factory receive more, by three dollars per month, than similar ones elsewhere. The wages of the younger persons about the same in the county.
16. About one-third find a market at home, while the residue is sent to the commercial marts, to be distributed in the country. Some few sent out of the country.
17. Is not aware of any foreign article coming into competition.

M—Continued.

19. Some few exported.

20. Generally sell at home and abroad, on a credit of six months.

21. The cost of manufacturing has varied with the cost of the raw material and the rate of interest; the wages of labor continuing about the same.

23. In this, as in nearly all branches of domestic manufacture, a protective duty sufficient, under ordinary circumstances, to insure the home market to our own manufactures, is indispensable to their stability and success.

26. The cost of the raw material is about 2-5ths, the wages of labor and other expenses about the same, to which is to be added waste and ordinary wear of machinery and interest of capital.

27. Consume but few domestic productions except cotton, about \$1,000 worth of flour, and the necessary supplies to the machinery.

30. Capital invested in buildings and machinery cannot be withdrawn; and to discontinue the business which has in it all one's capital, or to work at a certain loss, is equally disastrous; and, generally speaking, those who are driven from any kind of manufacturing have no capital left to employ.

New York. From William A. Hadden.

Table of duties on carpetings under tariff act of 1842.

Description.	Width, in inches.	Cost in England, sterling.		Cost at \$4 84 per pound sterling.	Duty per square yard.	Duty per running yard.	Equal to ad valorem of—	Remarks.
		s. d.	cts.					
Fine ingrain.....	36	1 3	30.05	30	30	100	Prohibitory; none now imported.	
Super ingrain.....	36	1 10	44.37	30	30	67½	Do. do.	
Inferior Brussels.....	27	2 10	68.57	55	41½	60	Do. do.	
Better Brussels.....	27	3 6	84.70	55	41½	49	Do. do.	
Best Brussels.....	27	4 0	96.80	55	41½	42½	A few still imported.	
Three-ply ingrain.....	36	3 0	72.60	65	65	90	Prohibitory.	
Wilton.....	27	7 6	181.50	65	48½	26	Still imported.	
Axminster.....	27	10 0	242.00	65	48½	20	Do.	
Hearth rugs.....	-	-	-	-	-	40	Prohibitory; very few now imported.	
Floorcloth baize.....	-	-	-	14	-	100 to 30.	Prohibitory, as to lower qualities.	

NEW YORK, September 19, 1845.

SIR: It being generally understood that a report is about to emanate from your Department in relation to our revenue laws, and our present tariff in particular, I beg to hand you a table showing its effect upon the article of carpeting, in the importation of which I have been rather extensively engaged for years past. You will observe that the law, as it now stands, virtually excludes all but the most costly description of

M—Continued.

carpets, such as are used by a comparatively small class of consumers, namely, the most wealthy.

Very respectfully, your obedient servant,

W. A. HADDEN.

HON. SECRETARY OF THE TREASURY, *Washington.*

Orange County. From Daniel Jackson.

Speaks of the hue and cry raised by the Whig papers about the circulars not being sent to Whig manufacturers, and requests that 15 copies be sent him for that purpose.

Albany. From Albert Gallup, Deputy Collector.

States that he sent the circulars to manufacturers with whom he is acquainted, but as yet has received no answer to the interrogatories. Thinks more information can be derived from the census returns of the State than through any other channel.

ANSWERS TO CIRCULAR No. 2.

Rochester, Monroe County. From L. B. Langworthy, Collector.

1. The principal staples of the State are wheat, Indian corn, oats, barley, potatoes, and rye; neither rice, cotton, nor tobacco are grown.

2. Probably three-fourths of the capital of the State invested in agriculture.

3. Nearly wholly dependent upon them.

4. Deducting necessary outlay, probably 4 per cent.

5. Two per cent. more than in the preceding period.

6. Since 1842 the average value of wheat has been about 84 cents; Indian corn, 37 cents; oats, 18 cents; rye, 40 cents; potatoes, 18 cents. Previous to 1842 the prices, during some years, were so affected by the currency that it is difficult to state the average price; yet it was considerably higher than since that period. From this cause, too, it is nearly impossible to tell the real effect of the tariff of 1842 on the value of agricultural productions.

7. Prices, however, have fallen, and it must be admitted that since 1842 the currency of the State has been comparatively steady. We have not been visited by any monetary convulsion consequent upon a paper-money inflation.

8. The State raises (with the exception of horses, probably) more than sufficient of the articles enumerated in this interrogatory for its own consumption; and, as a general thing, prices have fallen since the passage of the tariff act of 1842; and for the ten preceding years no correct data can be given, as the prices rose and fell in the exact ratio of the inflation and curtailment of our rascally currency.

9. Although dependent upon agricultural products in a great degree,

M—Continued.

the profits on manufactures do not diminish in the same proportion; nevertheless, the value consumed of the latter must be affected by the prosperity of the former. The tariff act bestows a bonus on the one and not on the other.

10. The average prices of protected articles have not been as low, in proportion, as the staple productions of the State for the last three years as in the preceding ten. The prices of manufactured goods, in general, have been higher, and an increased expense to the farmer has been the consequence.

11. The State exports chiefly manufactured goods of wood, [wool?] iron, and leather; cannot say further.

20. Window glass is manufactured in the State, and the duty on it amounts to a prohibition of the article.

26. The duties do not benefit those engaged in agricultural pursuits. The duty on wheat is not needed, and that on wool affords little or no protection to the grower. That on cheap wool of South America, which more immediately comes into competition with that raised by our own farmers, is by far too low. The tariff, in this respect, is made for the especial behoof of the manufacturer, enabling him to buy the raw material as low and sell his goods as high as possible.

27. Not answered.

Rochester, Monroe County. L. B. Langworthy, Collector, encloses answers from ———. [Name not mentioned.]

1. Wheat, rye, Indian corn, oats, barley, potatoes, wool, butter, and cheese.

2. Three-fourths of the entire capital of the State invested in agricultural pursuits.

3. About one-half of the *material* that goes to make up the *commercial, manufacturing, and mechanical* business, and the navigation of western New York, are dependent upon the agricultural productions of this State and the western lakes; balance from other States and foreign productions.

4. From 4 to 5 per cent.

5. The annual profits, for the ten years preceding, were greater than during the three years succeeding and including 1842, which has been more or less influenced by the *increased productions* of the far West, the immense immigration, the increased facilities of transportation, and the operation of the *tariff* of 1842.

6. The average value of wheat from 1832 to 1842 was, in this market, where from 500,000 to 600,000 barrels are manufactured annually, \$1 03; corn, 50 cents; and wool, 37 cents. For the years 1842 to 1845, wheat has averaged 86 cents, corn 40 cents, and wool 31 cents. It is difficult to estimate the average profits per hand, from the manner in which agricultural labor is performed.

7. The excessive prices of the ten years preceding 1842 were materially affected by the *inflation of the currency*; and every article of agricultural production in this quarter of the State has declined since the passage of the tariff act, particularly *wool*, contrary to expectation.

M—Continued.

8. The State produces more than its supply of all those articles; the value of all has receded since the passage of this tariff.

9. As far as western New York is concerned, yes.

10. They have not, although competition is now gently operating upon prices; but, in many cases, those foreign articles which are all but excluded from our markets are furnished by our manufacturers at prices close upon the rate that foreign articles can be sold for, with the duty added—as cotton and woolen goods, iron, glass, &c.

11. The western part of this State and lake coast export some leather, machinery, and agricultural implements, but at prices considerably lower than fair rates, partly owing to the countervailing imperial and provincial duties of Canada.

12. Cannot answer satisfactorily.

13. If a country's *imports* greatly exceed its *exports*, and the balance has to be paid in *coin*, it would seem to be a necessary consequence that the country would be drained of the *precious metals*; but it is proved to the contrary by many years' experience, and may in a measure be accounted for by the immense quantities brought into the country by *emigrants*, the production of our *mines*, and the payments made by *stock and paper*. Excessive duties must have an unfavorable effect on exports, especially on manufactures, not only from countervailing duties of foreign governments, but from the *inflated prices of labor* consequent on the *exclusion of competition*.

14. The western district of the State of New York is strictly an agricultural region, and therefore cannot answer this question satisfactorily.

15. In this section, only for the lake trade.

16 to 18: Not answered.

19. As far as the lake trade is concerned, all imported merchandise is entitled to drawback; there is no discrimination made by the law of 1842.

20. All articles (or many of them) of which iron, cotton, and wool are the chief components, together with glass and leather. This question can only be correctly answered by manufacturers and importers, and there is a manifest repugnance in a *certain class* to give the true facts in the case.

21. This interrogatory must be answered by the experienced among commercial men. In the absence of experience on the subject, the *cash system* would seem to claim a preference over the *warehouse or credit system*.

22. Many articles which now pay a *heavy duty* should be *free* or *nearly so*, viz: all such articles as we *imperiously require*, and which we *do not nor ever can produce*, and many of those of which labor is the chief component of value, and that of a cheap description; to enter into competition with which presupposes a most *abject state of population*. Of articles now *free*, which might pay a moderate duty, are *dye-woods, copper in all shapes, grindstones, and India rubber*; for reasons that they are used by manufacturers and companies that will be incidentally or otherwise protected—some of them the subject of *great profits* to the manufacturer, and others largely *produced at home*.

M—Continued.

As far as the lake is concerned, the articles *fresh fish, staves, shingles, pail and tub bolts, (blocks,) red, white, and yellow cedar posts, and flat hoop-stuff,* should pay about 10 per cent.

23. Not answered.

24. Its operation is bad on all the articles which are the prime necessities of life, which causes general complaint on account of the unequal duties of the present tariff when compared with the *non-taxation* of the luxuries and higher grades of articles.

25. Cannot answer.

26. The agricultural community are *only* benefited by the operation of the tariff in the case where the manufacturers who are *consumers* can only sustain themselves by its heavy discriminating duties.

The State of New York is undoubtedly steadily progressing in prosperity. From its favorable location, its system of internal communication, and its fertile lands, (not being strictly a manufacturing State,) it will continue to do so, under a fair and equalized *revenue* tariff, based upon *ad valorem* duties, at a *ratio* that the manufacturers who are *consumers* to a considerable amount may live and make as fair a *profit* as other investments.

27. The prices of wool, from *reliable sources*, for seven years prior to 1842, in this region was 37 1-10 cents; and since, including '42, is 31 2-10 cents—average of all grades. The produce has doubled since 1840, increased in fineness of staple and weight of fleece, and decreased in price, notwithstanding the protection given to the manufacturers. Of the absolute fallacy of its necessity there is no better proof than the *fact* that they are enabled to compete in *foreign markets* with *foreign goods*.

28. As there are no mines in this State except iron, therefore cannot answer this question.

Cortland village, New York. From Henry S. Randall.

In answering the interrogatories contained in your circular, I shall confine myself to those pertaining to agriculture, the only branch of physical industry with which I have any extended practical acquaintance.

Those of my answers which embrace facts affected by local position, as, for example, the prices of products and staples, are designed to represent the southern or grazing sections of New York. I include under this head all that part of the State lying south of the limestone or wheat-producing region. The line of division, with some exceptions, would nearly correspond with a right line drawn from Buffalo to the mouth of the Mohawk river. The great triangle, bounded by Oswego river, Lake Ontario, and the St. Lawrence on the west, east by Lake Champlain and the Hudson, and south by the Erie canal, though presenting different geological features from the southern section above specified, is also a grazing, as contradistinguished from a wheat-growing region. Though the prices of its minor agricultural products and staples, take the whole region together, might, for a term of years, considerably vary from those

M—Continued.

of the southern section, by reason of the sterility of considerable portions of it and the new settlement of others, still it is probable that its agricultural interests would be similarly affected by legislation designed to modify the natural course of production and trade.

The counties and parts of counties comprising the southern section, taken as a whole, produce a surplus of wool, butter, cheese, pork, and beef; about a supply of Indian corn, barley, oats, and buckwheat; also pease and beans; and less than a supply of wheat. West of the Catskill mountains this region has no outward market for its surplus products, excepting on the Erie canal on the north, reached, from some portions of it, through the lakes and lateral canals; and the southern markets, reached through the Susquehanna, the Delaware, and the Alleghany rivers. From the greater portion of it much land transportation is necessary to reach outward or domestic markets of any extent; and, consequently, though the prices of the articles which will bear transportation are regulated by the large outward markets, those of the minor and also the less portable products, such as oats, pease, beans, hay, potatoes, &c., are, to a certain extent, only nominal, and are considerably affected by local circumstances. Though one hundred tons of hay, or one or two thousand bushels of potatoes, would glut the market for an entire year in many towns in southern New York, still the nominal price would remain the same, and would frequently exceed those of the canal or city markets. This will appear in the tables of prices hereafter given. These high prices, therefore, are no index of that prosperous agricultural condition which they would, at first view, seem to indicate. The coarser grains, pulse, roots, and hay, have in fact, in the main, in the whole southern region, to be reconverted into wool, dairy products, beef, pork, &c., before they find any cash market.

I have judged it best, in giving prices and in making all estimates, to conform to the home, rather than the city market standard. I have supposed it your object to ascertain the profits of the producer. The intermediate purchaser, the drover, packer, wool, butter, or cheese buyer, expects to receive a profit considerably exceeding disbursements and transportation.

1. The agricultural products of the State of New York are the cereal grains, live stock, products of the dairy, wool, potatoes, hay, sugar, hops, products of the orchard, hemp, flax, silk, cord-wood, wax, &c. No cotton or rice is cultivated in the State, and not to exceed 1,000 pounds per annum of tobacco.

2. Probably nearly four-fifths of the capital of the State is invested in agricultural productions. In 1839 the capital invested in manufactures was \$55,252,779; in commerce, fisheries, mines, and other interests, \$107,425,593. The valuation of the real and personal estate that year was \$519,058,782. This would show that a fraction above three-fourths of the capital of the State was invested in agriculture. But in this estimate the capital employed in agricultural *labor* is not taken into account, and it is also well known that it is the practice of assessors to assess real and personal estate at not much beyond one-half its actual

M—Continued.

value. Probably \$1,000,000,000 would not exceed the whole actual amount of capital now invested in agriculture in the State.

3. I know of no data by which the facts involved in the question can be settled with precision. It is the province of both the mechanic and manufacturer to prepare the raw material of the products and substances of the earth for human use. A great share of these products, and by far the most indispensable of them, are supplied by agriculture. Commerce and navigation are the media of the exchange and transportation. The connection, therefore, between these interests and agriculture is necessary and intimate.

4. The average net profits of agricultural production, where a considerable section of the country is included in the estimate, must necessarily be, to some extent, conjectured. More light will be thrown on this subject, so far as this State is concerned, by the publication of the census taken this year, which will contain many statistics of importance not embraced in the United States census. The United States census, though giving gross amounts of products, does not give the number of acres cultivated, the amount of labor, or the animals employed to obtain them. Dairy products, for example, are stated, but not the number of cows milked, acres depastured, or laborers employed. On sheep alone are we enabled to obtain the product per animal. It appears that in 1840 the number of sheep in the State was 5,118,777, and the product in wool 9,845,295 pounds, or less than two pounds per head. It is to be hoped, and it is probably true, that this miserably low average weight of fleece was improved in 1842, and has continued to improve since. We will assume that the average for that and the three succeeding years has been 2 pounds per head. The average price for that period has been, as will be shown hereafter, 31 1-16 cents. It would require land of more than medium quality, "on well-managed farms," to sustain five sheep to the acre during summer, or the hay from half an acre to sustain the same number during winter.* The land which would do this would be worth at least twenty dollars per acre.† The average price of sheep, immediately after shearing, has not been far from \$1 25 per head; lambs at the same time 75 cents. The average annual increase in lambs is probably not far from eighty per cent.; or, where the number of lambs is less by reason of the number of wethers in the flock, the growth of the latter would give a corresponding profit.

The profit and loss account, then, with one hundred sheep, would stand thus:

100 sheep, to interest on purchase money	\$8 75
To interest on 30 acres, at \$20 per acre	42 00
To curing and storing hay on 5 acres of above	6 25
To expense of shearing	3 00
To loss by death—say two per centum over and above value of pulled wool	2 50

*It is ordinarily estimated that, on the average, one acre will keep three sheep a year.

† The grazing lands of the southern section are far lower priced than the wheat region, though they will produce probably as much or more grass and hay.

M—Continued.

To labor of foddering during winter—say	\$5 00
To salt, tar, and summer care	4 00
To interest on winter shelter (worth, say \$25)	1 75
	<u>\$73 25</u>

CR.

By 200 pounds wool, at 31 1-16 cents per pound	\$62 12
By 80 lambs, at 75 cents per head	60 00
By manure	5 00
	<u>127 12</u>
Balance	<u>\$53 87</u>

Making a net profit of \$1 79 17-30 per acre on lands worth \$20.

Now, 100 acres of cleared land of above quality (and this would at least equal the average in the southern section of New York) would support 333 $\frac{1}{3}$ sheep, and give an income of \$179 56 $\frac{2}{3}$. On the average, at least thirty acres of wood land will belong to every farm which contains one hundred acres of cleared land. The interest on this would be \$42. Deduct from this \$11 25 for thirty cords of wood, for use of family, (worth not to exceed 37 $\frac{1}{2}$ cents per cord, standing;) leaving the account of an exclusively sheep farm of the above specified size to stand thus:

Farm of 130 acres.

To interest on capital	\$182 00
To taxes and insurance—say	12 00
To repairs to fences and buildings	20 00
	<u>\$214 00</u>

CR.

By keeping 333 $\frac{1}{3}$ sheep, yielding a profit of	\$319 56
By 30 cords of wood, at 37 $\frac{1}{2}$ cents per cord	11 25
	<u>330 81</u>
Balance	<u>\$116 81</u>

I will now give a profit and loss account of rearing neat stock; selecting steers, which give a better return to the breeder and grazier than cows. I shall here be under the necessity of abandoning estimates by acres, as no farmer in the United States has, so far as I am informed, made experiments to determine the average amount of land required to supply the summer feed of neat stock of the various ages, from which reliable data can be drawn. I shall therefore estimate by the average price of pasturage, hay, &c.:

Cost of rearing a calf up to the first winter	\$4 00
Hay for first winter, half ton, at \$6 per ton	3 00
	<u>\$7 00</u>

Summering a yearling, 26 weeks, at 10 cents per week	\$2 60
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M—Continued.

Hay for second winter, one ton.....	\$6 00
Interest on first year's disbursements.....	49
	<u>\$9 09</u>

Summering a two-year old, 26 weeks, at 16 cents per week....	\$4 16
Hay for third winter, 1½ ton.....	9 00
Interest on previous year's disbursements.....	1 12
	<u>\$14 28</u>

Pasturing 8 weeks to ordinary time of sale, at 22 cts. per week.	\$1 76
Interest on previous disbursements, 8 weeks.....	35
Previous disbursements.....	30 37

Total cost of raising a steer until three years and two months old. \$32 48

Average price of grass and hay-fed steer, at that age, not to exceed. \$18 00

I have not estimated the pasturage as high as it will average in this (Cortland) and some of the better southern counties; perhaps a trifle higher than the price in some of the more sparsely settled and remote from markets. At all events, I feel authorized in saying that no farmer can rear neat stock on grass and hay alone to "three years old past," and obtain within ten dollars per head of the nominal prices of the grass and hay consumed by them. In the above estimate I have let manure offset against labor in feeding, &c.

Dairying, though sufficiently familiar with the estimates of others, I have not had sufficient personal experience in to undertake to speak of its various processes with entire accuracy. The average profits are not far from those derived from sheep husbandry, but it is attended with much more hard and confining labor. It also requires better soils and a larger investment of capital.

Fattening pork beyond what is necessary for family use, is not generally considered so profitable as wool-growing or dairying.

The same remark will apply to the rearing of horses.

The expense of preparing the soils for the cereal grains (with the exception of Indian corn) is not far from the same. In the following table all expenses are included:

Cost per acre.	Average number of bushels per acre.	Average value of stalks or straw.	Total value, estimating grain at average prices for the last five years.	Net profits per acre.
Indian corn, \$15.....	30	\$5 00	\$20 00	\$5 00
Spring wheat, 9.....	12	1 00	12 40	3 40
Barley, 9.....	28	1 25	13 29	4 29
Oats, 7.....	38	1 25	10 18	3 18

M—Continued.

In considering the profits of these several branches of husbandry, we are not to forget that there are a few farms where we can select a single branch, that which appears most profitable under favorable circumstances, and pursue it to the exclusion of all others. There are lands and grasses on most farms adapted to one kind of animals, and not to another; and the same is true in relation to grains. Wet lands and coarse grasses are unsuitable for sheep; they must be depastured by grosser feeding animals. High poor lands and steep declivities, on the other hand, could not be as profitably grazed by neat cattle as by sheep. He who has lands adapted to the cultivation of Indian corn will always find it a highly profitable crop; but there is rarely a farm in New York where the whole, or even a half, is suitable for Indian corn. If it were, it would be impracticable to obtain the necessary manure. If that was obtained, it is out of the power of any ordinary farmer to raise force enough to get in, hoe, and finally harvest such a disproportioned crop. If we cultivate Indian corn, we must have cattle or horses to consume the stalks, and swine to eat the soft or unmarketable corn. To crop our lands with any reference to an economical preservation of their fertility, we must resort to a rotation of crops, requiring at least three kinds of grain, or two kinds of grain and one kind of roots; and so on through the whole circle of husbandry.

Whatever theoretical reasons there may be in favor of a division of labor on the farm, as well as in mechanical occupations, and however well the theory might work on favorable soils and near large markets, where every product can be sold without converting it into another product, it is a reasoning which will not apply in the inland agricultural regions of the United States. I have already stated that, although in those inland positions all products bear a nominal price, many of them, such as hay, potatoes, and even the coarse grains, find a cash market only to a very limited extent.

On the whole, it is my opinion that ten per centum is realized on agricultural investments only by farmers of skill and under favorable circumstances; that from six to seven per centum is not far from the average profit from and including the year 1842.

5. For the ten preceding years the average profits would be somewhat higher. An inspection of the tables of prices below will enable you to determine this question with as much accuracy as could the practical farmer. During the years of high prices the expense of producing was increased, the price of man and horse labor being higher, but not sufficiently so to counterbalance the increase of profits. The cost of production was, say, from one to two per centum higher ad valorem on the products; I feel confident not to exceed this. Now the price of wheat from 1832 to 1842 averaged \$1 33½; from 1842 to 1845, inclusive, 92¼ cents; making an average difference of 41¼ cents per bushel!* The prices of other products and staples, as will be seen by the tables, bore about the same ratio to each other during those periods.

*The prices of 1845 estimated up to the 15th of October.

M—Continued.

6. In giving the tables of prices asked for in your sixth question, I have thought it not expedient to rely simply on farm books. These, though correct as far as they go, could not indicate average prices. I have, therefore, resorted to the books of extensive dealers in the several products, giving in all cases the average prices paid to the producer. For the following table of prices of the cereal grains, pulse, &c., I am indebted to Mr. Abraham Mudge, a miller of standing in this place, (thirty miles south of the Erie canal.)

Years.	Wheat.	Indian corn.	Barley.	Oats.	Buck-wheat.	Peas.
1832.....	\$1 12	\$0 56	<i>Cts.</i> 65	<i>Cts.</i> 35	<i>Cts.</i> 44	<i>Cts.</i> 60
1833.....	1 12	56	65	38	44	62
1834.....	1 06	62	60	37	40	62
1835.....	1 25	69	75	38	56	75
1836.....	1 38	87	75	40	50	75
1837.....	2 00	1. 00	75	44	62	80
1838.....	1 60	88	70	42	50	75
1839.....	1 50	80	62	38	50	62
1840.....	1 25	62	50	30	38	50
1841.....	1 07	62	50	28	38	50
1842.....	1 06	60	45	25	38	50
1843.....	88	44	40	20	31	40
1844.....	85	44	40	20	30	44
1845*.....	90	50	40	25	31	40

To enable you to compare the prices of the southern counties with those of the markets on the Erie canal; (which are supposed to correspond with those of New York, bating the price of transportation,) I append the following table. I am indebted for it to George Geddes, Esq., of Tyler, (one of the most intelligent and correct of our New York agriculturists,) who collated it for me from the books of the most extensive grain merchants in Syracuse. The averages are taken between the 1st of April for each year, except 1845, which only extends to August:

Years.	Wheat.	Indian corn.	Barley.	Oats.
1840.....	\$0 86	<i>Cts.</i> 44	<i>Cts.</i> 43.1	<i>Cts.</i> 28
1841.....	98.7	52.1	46	31.5
1842.....	1 06.7	44.2	35	26
1843.....	87.5	47.7	36	19
1844.....	90	43.1	53	22
1845.....	91			

*I think the disparity was less between the average prices in the canal and city markets of these respective periods. Local circumstances had a bearing on them in the southern counties.

M—Continued.

For the prices of pork, eggs, and feathers, I am indebted to Messrs. J. Barker & Son, extensive dealers of Homer; for those of butter and cheese, to James Van Valen & Co., of this place, who purchase those articles to the value of \$100,000 annually; for those of beef, to Rufus Boies & Sons, of this town, extensive dealers and packers; for those of wages, to my own recollections, aided by those of various agriculturists with whom I have conferred on the subject. I have found it impossible to ascertain the average prices of tallow, lard, and several other products, there being little commerce here in those articles. Hay and potatoes I have omitted, as the prices, as before stated, would be merely nominal.

Years.	Wages per month.	Pork per cwt.	Beef per cwt.	Butter.	Cheese.	Feathers.	Eggs per dozen.
1832.....	\$10 50	\$4 00	-	Cts. 10	Cts. 5	Cts. 37 $\frac{1}{2}$	Cts. 6
1833.....	10 50	5 00	-	12 $\frac{1}{2}$	6	37 $\frac{1}{2}$	6
1834.....	10 25	5 00	-	12 $\frac{1}{2}$	6	44	6
1835.....	11 50	6 00	\$7 00	14	7	50	6
1836.....	12 50	8 00	9 00	18	8	50	6
1837.....	13 50	6 00	10 00	15	7 $\frac{1}{2}$	62 $\frac{1}{2}$	6
1838.....	14 00	8 00	10 50	18	8	62 $\frac{1}{2}$	6
1839.....	14 00	4 50	7 50	15	5 $\frac{1}{2}$	62 $\frac{1}{2}$	6
1840.....	12 00	4 50	6 00	12 $\frac{1}{2}$	5 $\frac{1}{2}$	56	6
1841.....	11 00	3 50	5 50	13	6	37 $\frac{1}{2}$	6
1842.....	10 50	3 00	4 00	11 $\frac{1}{2}$	5 $\frac{1}{2}$	37 $\frac{1}{2}$	6
1843.....	10 00	3 75	4 50	10	4 $\frac{1}{2}$	37 $\frac{1}{2}$	6
1844.....	10 00	3 50	4 50	11 $\frac{1}{2}$	4 $\frac{1}{2}$	37 $\frac{1}{2}$	6 $\frac{1}{2}$
1845.....	10 00	-	4 50	14	5 $\frac{1}{2}$	37 $\frac{1}{2}$	7 $\frac{1}{2}$

For the following table of prices I am indebted to Messrs. Rufus Boies and Sons, the drovers above mentioned.

Years.	Oxen in yoke.	Three-year old steers.	Two-year old steers.	Dairy cows.	Wethers.
1835.....	\$70	\$24	\$14	\$27	\$2 25
1836.....	85	28	20	35	2 75
1837.....	100	30	22	38	2 75
1838.....	105	32	24	35	2 00
1839.....	85	28	20	25	1 75
1840.....	70	24	14	20	1 50
1841.....	65	20	13	18	1 25
1842.....	55	14	9	13	1 06
1843.....	60	16	10	14	1 25
1844.....	65	17	12	17	2 12 $\frac{1}{2}$
1845.....	70	20	14	18	1 25

In the above table each animal is priced separately, with the exception of oxen in yoke, where the price of a pair or yoke is given.

M—Continued.

I have not included wool in any of the above products, as you make it a separate subject of inquiry in your 27th interrogatory.

It would be difficult to state with precision (in answer to the latter clause of the 6th interrogatory) "the net income per hand," on account of the variety of avocations which the northern laborer engages in. In the estimates in answer to your 4th interrogatory, I have reckoned in labor, in all cases, as chargeable to, or to be deducted from, the gross proceeds of each crop or animal; and this will afford, perhaps, sufficient data to the fact you desire to ascertain.

7. Prices of agricultural products have been raised by the operation of tariff laws; but far more, however, in my judgment, from the confidence or fear these laws have been the means of inspiring, than from any natural or legitimate consequences growing out of them. Wool is the great protected article of the northern agriculturist—the only one which really enters materially into his estimate of the benefits which he expects to derive from the tariff; but wool averages higher in price under the "compromise tariff," than that enacted in 1842.

The reason for this brings me to the second branch of your inquiry, viz: the effect of the state of the currency on agricultural prices and profits. One has but to inspect the table of prices above, to perceive the direct consequences in the markets of those great expansions and contractions of the circulating medium which occurred between 1832 and 1842. At one period the agriculturist was incited to extravagance and injudicious investments of capital by unreasonably high prices—the effect of the cheapness of paper money, rather than the increasing demand for the product; and at another he was pressed to the earth by the reaction and panic following such periods, and the depreciation of his capital in unprofitable investments.

Thus far I have spoken of prices; but your inquiry further embraces agricultural profits. The effect of the tariff has been to raise the value of wool, but also to enhance the prices of articles of foreign production consumed by the farmer. I think the balance of grain has been in favor of the wool grower, but I think such gain is far below the popular estimate. Few farmers in this State, in proportion to the whole number, are benefited \$25 in the sale of their wool, by the operation of the tariff. He must be a plain liver, and use few of the necessaries and luxuries of life, who does not pay an approximation to this sum, in duties, on foreign articles consumed by him, or domestic articles, whose prices are enhanced by those duties. How much is to be deducted from what the tariff costs him, by reason of one of its supposed indirect effects, viz: the creation of a home market for his other products besides wool, by building up a manufacturing interest, I do not consider it my province here to discuss.

That more benefits would result to the wool-growing farmer from the present tariff, were it not for certain frauds and evasions practised by those imposing wool under certain of its provisions, I have no doubt. These will be alluded to in answering a subsequent inquiry.

8. The State of New York raises a sufficient supply of "horses,

M—Continued.

mules, hogs, meats, and other provisions." By the United States census of 1840 it appears that there were then in the State—

Horses and mules.....	474,543
Neat cattle.....	1,911,244
Swine.....	1,900,065

9. To this interrogatory, I will simply express my decided conviction that the connection between the interests alluded to is so intimate that their profits increase or diminish together.

26. To the first clause of the interrogatory I have already made answer under the 7th question.

In answer to the second clause, I would say that I believe the present duties "can be so modified in some other way than by reducing them so as to benefit the growers." I would specify particularly the duty on wools worth seven cents or under at the place of exportation.

The duty on wool, "the value whereof at the last port or place whence exported into the United States shall be seven cents or under per pound," is not, I think I am fully authorized in saying, believed by the most intelligent and leading agriculturists of this State to be sufficient, or to bear any just proportion to that on other wools, viz: 3 cents per pound and thirty per centum ad valorem. If the wool thus invoiced were all of the quality whose admission was contemplated under the tariff act of 1842, viz: that of a quality coarser than any grown in the United States, still its admission at such rates of duty would prevent the extension of a branch of industry which might be productive of widely-diffused benefit. The high inferior lands of Virginia, the Carolinas, Tennessee, and, in short, all the southern States, and to a certain extent the prairies of the West, might be grazed with sheep. A warm climate is no bar on the healthy growth and wool-producing qualities of this animal. Spain, the native country of by far the best variety for the production of wool, lies between 36° and 44° north latitude, corresponding with a section of the United States extending from Nashville, in Tennessee, on the south, to Oswego, in New York, on the north; and it is a well-established fact that isothermal do not correspond with latitudinal lines as between this country and Europe. At similar latitudes, the mean temperature of Europe is considerably higher or warmer than that of the United States.*

It is asked if these regions, or any other in the United States, could profitably produce wool of a similar quality with that now imported from South America, &c., under the five per cent. duty? Not certainly the *most* profitably, for it costs no more to raise a pound of medium, than a pound of these exceedingly coarse wools. After considerable experience with every important variety of sheep, I am willing, unhesitatingly, to hazard the assertion, that more pounds of medium (say the coarser

*I might adduce much more proof—the experience of many highly intelligent agriculturists of the South—to determine this point, if such proof were needed. During the period I acted as corresponding secretary of the New York State Agricultural Society, I made this a subject of particular inquiry and investigation in my southern correspondence, and soon became perfectly convinced of the feasibility of growing wool in any portion of the United States *where the land is dry and there is a supply of nutritious and not over-coarse grasses.*

M—Continued.

grades of merino) wool can be produced from the feed on an acre of land, than of the excessively coarse South American wools. With suitable encouragement this branch of industry might be established in the regions alluded to; and, when firmly established and widely extended, I believe those foreign coarse wools would be driven from the market, though admitted duty free.

There is no good reason why fleeces should average only two pounds. It is a fact discreditable to the American farmer. Not only medium, but fine wools may be made to average at least from three and a half to four pounds per fleece;* and medium wools still more. It is certainly a profitable investment of capital when the fleece brings one dollar. Medium wool, averaging four pounds to the fleece, would bring this sum, sold for twenty-five cents per pound. To cleanse them as well as our domestic wools are ordinarily cleansed for market, (deprived of "tags," and washed on the back of the sheep as thoroughly as it can be done in swiftly-running cold water,) they would lose probably full half of their present weight. Thus a pound of the coarse foreign wool would cost (washed) twenty cents. The same amount of good medium wool could be grown in the United States for twenty-five cents.

Now it is a well-known fact that the felting property of wool, (its serrations or "beards,") which gives adhesion and strength to cloth, increases, in all ordinary cases, in the same ratio with its fineness. If a pound of medium wool would make no more cloth than a pound of very coarse wool, the cloth thus produced would exceed that manufactured from the coarse, in value—whether carpets, slave cloths, or other fabrics—by more than five cents, or double that amount. But the finer wool *will* make the most cloth. It will bear being spun finer, still retaining equal or superior strength and durability, and will thus make enough more cloth to cover the extra expense.

When the American farmer learns to depend upon his own skill and perseverance rather than the arm of legislation—to call upon his own energies instead of the Hercules of the State—the tariff on all kinds of wool will, I believe, soon become as much a dead letter as that now imposed on foreign provisions. Indeed, I believe the United States may, at no distant day, profitably *export* wool.

In speaking of the foreign "seven per cent. wools," I have hitherto proceeded on the supposition that those thus invoiced were actually what was contemplated in the tariff act of 1842, viz: a much coarser article than any grown in the United States. It is believed, however, that frauds of an extensive and serious character have been perpetrated

* In a flock of merinoes on which I drew the first State premium in 1844, as "the best managed and most profitable flock," the full-bloods averaged over five pounds per fleece, though many of them had not arrived at maturity. The wool sold for thirty-eight cents per pound. This year the fleeces of my full-bloods averaged over six pounds. Ten sheep, (one ram and nine ewes,) on which I drew the first premium on rams and the first and second on ewes, at the State fair the same year; cut this year over seventy-five pounds of washed wool, though the ram was but a yearling. We have far better sheep, in my opinion, (the acclimated merinoes, imported originally by Livingston, Humphrey, Jarvis, &c.,) than any now in Spain or any other foreign country; and there is no excuse whatever for a farmer to rear sheep cutting only two pounds to the fleece.

M—Continued.

in the invoicing of these wools. Numerous specimens of wool equalling our choicest Saxon are in the hands of various individuals throughout the country, which men of well-known standing and veracity allege they obtained of importers and manufacturers—such importers stating that they were from bales of South American wool admitted under the five per cent. ad valorem duty; and conceding that large quantities of a similar quality were received by them from the same source. It is alleged that some of the smaller manufactories of good cloths receive their principal supply in this way. How such a fraud could elude the provisions applicable to our custom-houses; I am unable to say.

These statements, as I present them, assume but the questionable form of mere reports. But they are based on the authority of highly respectable men, and they are, I believe, *generally credited*. It would perhaps hardly be expected that those who could furnish the best testimony in the premises would, if guilty, volunteer to throw that testimony in an authenticated form before the public. Be the facts as they may, the public mind will hardly rest satisfied until the subject shall receive competent investigation.

In conclusion of this topic, though perfectly satisfied that all legislative protection on wool, after the business of growing it is widely extended and well understood, will become nugatory, I am of the opinion that, in the present condition of things, while the average quality and quantity per fleece is so low, and especially while popular opinion and feeling remain what they now are on this topic, all the incidental protection which can be yielded, in justice to the rights of all, under a revenue tariff, is necessary to foster this important interest. It is necessary to encourage the extension of this branch of industry to encourage the wool-growing farmer to persevere, until obtaining more skill, possessing himself of better breeds of sheep, learning to rely on his own efforts, instead of legislation, for success; he shall cease to be dependent upon legislative protection from foreign competition. The following views of Judge Beatty of Kentucky, (published in the *American Agriculturist*) if correct, show the importance, in a national point of view, of this great interest. I believe they are substantially correct.

“The returns of the late census show that the number of sheep in the United States in 1840 was a fraction less than 20,000,000. Twice this number would probably not furnish more wool than would be needed by a population of 17,000,000, if we were to manufacture all our own blankets, carpets, and every other description of woollen fabrics. The period is not very distant when this will be done, with the exception of some very fine goods. We shall then need about 100,000,000 lbs. of wool for a population of 17,000,000; and in that proportion for home consumption, even supposing none should be exported. Now, as our population increases (as past experience demonstrates) at a compound ratio of three per cent. per annum, we shall have a population of 34,000,000 in the year 1864, 51,000,000 in 1878, and 60,000,000 in 1888. We shall need at these respective periods two, three, and four hundred millions of pounds of wool. If we estimate sheep, upon an average, to produce 2½

M—Continued.

lbs. of wool per head, we shall require in the year 1888 (a little more than forty years hence) 160,000,000 of sheep. This view of the subject, without looking to a foreign market, holds out strong inducement to engage in sheep husbandry."

And I believe, to give effect and consistency to present protection, as well as to do equal justice to all connected with the interest, there should be no essential disparity in ad valorem duties on coarse and fine foreign wool.

To the third clause of your question I would say, that I have no doubt the State of New York has prospered under the present duties. I think, however, as a whole, those duties have benefited the manufacturing far more than the agricultural interest. The gains of the farmer are moderate, as has been shown before; he rarely attains wealth by the mere profits of ordinary farming. If he attains even competence, it is rather by economy; by saving, than by large or rapid accumulation. Low as the prices of agricultural products are, the markets are comparatively steady and equable. This tends greatly to alleviate the evils which would otherwise result from their depression. I attribute this partially to the steady and settled state of the currency. If the same settled and steady character could be given to our tariff laws, our prosperity would be greatly augmented. The farmer wants to know what he can depend upon. He asks that the fruits of his labor shall not be subject to constant variations in value by reason of vacillating legislation; he asks that his Government shall not one year enact laws to encourage him to embark his capital in one branch of industry, and the next, by adverse legislation, destroy or depreciate the value of the investment. In a word, he asks that the tariff be settled on a fixed and permanent basis; one admitting of no fluctuations but those rendered indispensable by important natural changes, or discoveries developing new interests, or modifying existing ones.

27. The quantity of wool raised in the State of New York in 1840, was 9,845,295 lbs.

For the following table of prices I am indebted to George T. Taylor, Esq., of Madison, who has bought wools extensively through this section of country for a series of years. He remarks that the table below gives the prices about 3 cents per pound higher than his own average purchases, as he buys for a satinete manufactory which does not require the choicest quality of wool. My own opinion, however, based on the average purchases of others, would be, that the average of the whole State would be between the prices paid by him and the table below, viz: about $1\frac{1}{2}$ per cent. below the following table:

<i>Per Pound.</i>		<i>Per Pound.</i>	
In 1832, average price, 40 cents.		In 1839, average price, 50 cents.	
1833, do. 50		1840, do. 33	
1834, do. 45		1841, do. 35	
1835, do. 48		1842, do. 30	
1836, do. 54		1843, do. 31	
1837, do. 30		1844, do. 40	
1838, do. 36		1845, do. 32	

M—Continued.

The following average prices have been paid by Rufus Boies & Sons, of this town. On these I founded the estimates given in answer to your 4th question:

In 1842,	average price paid,	28½	cents per pound.
1843,	do.	28½	do.
1844,	do.	39½	do.
1845,	do.	28	do.

The following table of prices paid by William Randall, Esq., of this town, shows about the average prices received by the growers of small, including average and medium lots of wool:

In 1840;	average price paid,	30	38-100	cents per pound.
1841,	do.	32	22-100	do.
1842,	do.	27	73-100	do.
1843,	do.	25	63-100	do.
1844,	do.	34	25-100	do.
1845,	do.	26	75-100	do.

New York City. George A. Dwight—encloses a letter from Edwin Hunt, containing two statements.

Speaks of the great impositions practised upon the consumer of glass, owing to the yet imperfect state of the manufacture.

Edwin Hunt, at the request of Mr. Dwight, has made out a calculation of the ad valorem rate of the present specific duties on certain hardware goods, on many of which the duties amount to an entire prohibition, such as wood-screws; iron and brass; brass battery or hammered kettles; the cheap or common butt hinges; sad, smoothing, and tailors' irons; pins and iron wire; which articles are not now imported.

The correctness of the statement is attested by five of the largest and most respectable importing houses.

In 1841 he imported wood-screws to the amount of £1,986 10s. 6d., and brass kettles to the amount of £1,218 12s., paying about \$3,500 duties on these two alone; since which time he has not imported any, except one cask for the purpose of testing the percentage.

Also, encloses a statement from an importer of window glass, showing the duties on that article; both of which are given, marked Nos. 1 and 2.

M—Continued.

No. 1.—A statement of the sterling prices of various hardware articles now paying specific duties, and the percentage rate of duties on the same.

Articles.	Price in England.	Par value, at \$4 44 the £.	Duty.	Ad valorem rate of duty.
Anvils, common.....	15s. 6d. sterling per cwt., delivered in Liverpool.....	\$3 44 per 102 lbs.	2½ cts. per lb., or \$2 80 per cwt.	81½ per cent.
warranted.....	19s. do. do. do.....	\$4 22 do.....	Do. do.....	66¼ do.
Brass battery or hammered ket- tles.....	125s. per cwt., or 1s. 1¼d. per lb., delivered in Liver- pool.	24¼ cts. per lb....	12 cts. per lb.....	50 do.
Butt hinges, cast.....	Common kind, 82½ per cent., a cask amounting to £15 2s. 7d. net.	\$54 57, value....	2½ cts. per lb.; net weight in this cask, 1,624 lbs.; amount of duty paid, \$40 60.	74½ do.
Smiths' hammers.....	Common, 17s. per cwt., delivered in Liverpool.....	\$3 78 per 112 lbs.	2½ cts. per lb., or \$2 80 per cwt.	73¾ do.
Do.....	Best steeled, 19s. do. do.....	\$4 22 do.....	Do. do.....	67 do.
Sad or smoothing, tailors and hat- ters' irons.	"Swindell's," 9s. 6d. per cwt., delivered in Liverpool.	\$2 11 do.....	Do. do.....	135 do.
Iron wire, Nos. 0 to 6.....	A bundle of 63 lbs. cost 6s. 9d. net, sterling.....	\$1 50 per bundle..	5 cts per lb., or \$3 15 for 63 lbs.	210 do.
Wrought rose-head nails, a bag of 100 lbs. 8d.	21s. 3½d. net, sterling, delivered in Liverpool.....	\$4 72 for 100 lbs..	4 cts. per lb., or \$4 per bag....	85 do.
Pins, mixed.....	Think, 1s. 2d. per lb., net.....	26 cts. per lb....	20 cts per lb.....	75 do.
Saws, cross-cut.....	6-feet German steel, 22s.—70 per cent., is 6s. 7¼d. each.	\$1 46 each.....	\$1 each saw.....	68¾ do.
Screws, iron, called "Wood- screws."	A cask of "James's," amounting to £69 15s. 0d....	\$310.....	12 cts per lb. on 2,250 lbs.; ac- tual duty paid, \$270.	87 do.
Screws, brass.....	A lot, costing £9 7s. 10d.....	\$41 74.....	Duty paid, 66 lbs. at 30 cts. per lb., is \$19 80.	47½ do.
Kitchen furniture, as saucepans, kettles, &c.	A cask, amounting to £4 7s. 6d., net.....	\$19 45.....	2½ cts. per lb., 351 lbs., = \$8 87	45 do.

We, the undersigned, have examined the above calculations, and find them correct.

RICH, KINGSLAND & CO.,
WOFER GILLESPIE,
A. W. SPIES & CO.

HYSLOP & BROTHER,
C. V. S. ROOSEVELT,
EDWIN HUNT.

NEW YORK, October 31, 1845.

M—Continued.

No. 2.—Duties on Window Glass.

Description.	Sizes.	Prices in England.	Par value.	American duty.	Ad valorem rate of such duty.
British sheet or cylinder glass.....	4 × 6 to 6 × 8	6s. sterling per 100 feet.	\$1 33 per 100 feet.	\$2 00 per 100 feet.	150 per cent.
Do. do.....	7 × 9 to 8 × 10	8 do.....	1 78 do.....	2 00 do.....	112½ do.
Do. do.....	9 × 11 to 10 × 12	12 do.....	2 67 do.....	2 50 do.....	94 do.
Do. do.....	10 × 13 to 10 × 14	14 do.....	3 00 do.....	3 50 do.....	112 do.
Do. do.....	10 × 15 to 11 × 16	16 do.....	3 56 do.....	4 00 do.....	112 do.
Do. do.....	11 × 17 to 12 × 18	16 do.....	3 56 do.....	5 00 do.....	140 do.
Do. do.....	12 × 18 to 16 × 24	18 do.....	4 00 do.....	6 00 do.....	150 do.
Do. do.....	18 × 24 to 31 × 42	22 do.....	4 88 do.....	6 00 do.....	123 do.
Crown window glass.....	4 × 6 to 6 × 8	8 do.....	1 78 do.....	3 50 do.....	198 do.
Do. do.....	7 × 9 to 8 × 10	10 do.....	2 22 do.....	3 50 do.....	165 do.
Do. do.....	9 × 10 to 10 × 12	16 do.....	3 56 do.....	5 00 do.....	145 do.
Do. do.....	10 × 13 to 10 × 14	18 do.....	4 00 do.....	6 00 do.....	150 do.
Do. do.....	10 × 15 to 11 × 16	21 do.....	4 66 do.....	7 00 do.....	150 do.
Do. do.....	11 × 17 to 12 × 18	24 do.....	5 37 do.....	8 00 do.....	150 do.
Do. do.....	12 × 19 to 18 × 26	30 do.....	6 66 do.....	10 00 do.....	150 do.

WM. CHANCE, JR.,
Per JAMES H. HERVY.

M—Continued.

Port of Black Rock, District of Buffalo Creek. From C. P. Turner, Deputy Collector.

Abstract.—Not doubting but that your official position has frequently brought you in contact with the frauds and deceptions practised upon the revenue by importers, under that most ample shield for corruption, the tariff of 1842, I have thought it not out of place for me, nor perhaps too much a tax upon your time, to direct your attention to the operation of the system upon a portion of our northern frontier.

In that portion of Canada West bordering on Lake Ontario, the Niagara river, and Lake Erie, agriculturists, for the last two or three years, have engaged somewhat extensively in the growing of wool. In consequence of a lack of manufactures in that portion of Canada, growers, of necessity, have had to resort to a United States market. A majority of the wool grown in Canada, and imported to the United States, I am satisfied, from personal observation, will vary in value from two to three cents per pound less in our markets than a majority of the wool grown by our farmers and sold in the same markets. It is generally a coarser quality. It is probably safe to assume that the Canada wool has, on an average, been worth in our markets the present season from 23 to 25 cents per pound, and would average $18\frac{3}{4}$ cents per pound in Canada as its cash value; last season the prices were somewhat higher. Importers, for the purpose of availing themselves of the 5 per cent. duty, resort to the expedient of importing the wool on the skin. This, you will perceive by the entries which I copy from the books of this office, made by the ex-deputy collector last season, and also at the port of Black Rock Dam, under the sanction of an appraisal, furnishes a two-fold system of fraud. First, it will appear that a mere nominal duty was collected upon wool last year, in consequence of underrating the value and quantity of wool upon the pelts, as the following examples of the entries will show:

Date of entry.	No. of pelts.	Value of pelts.	Amount of wool entered at 7 cts.	Amount of wool entered at 12 cts.
September 5, 1844.....	1,200	\$48 00	550 pounds.	50 pounds.
September 12, 1844.....	1,030	51 50	1,615 "	150 "
September 26, 1844.....	1,000	50 00	675 "	75 "
October 3, 1844.....	1,510	60 00	900 "	100 "
October 10, 1844.....	1,800	72 00	1,500 "	" "
October 12, 1844.....	800	40 00	1,200 "	100 "
October 17, 1844.....	1,600	80 00	1,500 "	100 "
December 13, 1844.....	1,300	65 00	1,170 "	100 "
January 2, 1845.....	812	40 60	1,120 "	80 "
February 11, 1845.....	126	6 30	130 "	20 "
Total.....	11,168	\$513 50	10,360 pounds.	775 pounds.

It appears by this table that the quantity of wool upon the pelts was

M—Continued.

averaged at less than one pound each, and the value of the skins less than $4\frac{3}{4}$ cents each, and the amount of wool entered at over 7 cents; averaging a little over 13 pounds to the 100 pounds.

It would appear to be somewhat remarkable, that in the ten entries made at different dates there should be in each entry so near an average of coarse and fine wool, and from September to February no more difference in the amount of wool upon each pelt; but such are the entries, sanctioned by the oath of the importer, or his agent. There may be a reasonable doubt of the propriety of such entries, contrasted with the entries made by the same importer of purchases made in the same markets, the present season, at corresponding dates, as follows:

Date of entry.	No. of pelts.	Value of pelts.	Amount of wool entered at 7 cts.	Amount of wool entered at $5\frac{1}{2}$ cts.
September 27, 1845.....	1,152	\$115 20	3,487 pounds.	
October 20, 1845.....	1,372	171 50	-	3,600 pounds.
October 24, 1845.....	500	62 50	-	1,500 "
Total.....	3,024	\$349 20	3,487 pounds.	5,100 pounds.

The quantity of wool upon the pelts, in these entries, it seems, averaged nearly three pounds each, and the skins at nearly twelve cents each; thus exhibiting a somewhat remarkable increase in the quantity of wool realized from pelts purchased this season over that realized from pelts purchased at corresponding periods of last year; and a somewhat more remarkable advance in the value of skins. These differences, however, are accounted for not in so wide a difference in the yield of wool, nor so great an advance in the market value of skins, but from the fact that after Mr. Rogers, the present collector of this district, became acquainted with the frauds which before had been practised, he directed a different criterion to be observed, and the only one which it is believed the present law contemplates; that is, to estimate the value of wool on pelts the same as other wool, and collect duty upon the "value of the wool in the principal markets of the country where it was purchased." In consequence of the deputy collector refusing to receive the last entries as made, the importer asked an appraisal under the 16th section of the law of 1842, which resulted in sanctioning an entry of the wool at 7 cents per pound, and the skins at 10 cents each; the importer introducing his agents and workmen to prove that the pelts cost in gross about 28 cents each, and that the skins, after the wool was pulled, were worth 12 cents each in Canada, and would average 3 pounds of wool each. Thus, by overrating the value of the skins, and the quantity of wool, the importer was furnished with a successful stratagem to avail himself of the 5 per cent. duty.

I respectfully suggest that the appointment of one appraiser on the part of the Government, who would have a general supervision over the

M—Continued.

valuation of articles to be entered, and whose business it would be to obtain such information as is unavoidably beyond the control of the several collectors, would not only produce uniformity in entries, but in a great measure guard the revenue against frauds that may be practised under any system that fixes an ad valorem rate of duty to be collected. One appraiser, I have no doubt, could perform the duties incumbent upon him, upon all that portion of the frontier extending from Oswego, in this State, to Erie, Pennsylvania; and in case of an appraisal, could act in conjunction with one appointed by the collector at the port where such appraisal should take place.

New York city. From William Depew.

Abstract.—In view of the contemplated revision of the tariff, takes the liberty of calling the attention of the Secretary to the inconsistent rates of duty which are now charged on wines.

His predecessor, the late Nathaniel Cogswell, was engaged in, and carried on for many years, a trade with the island of Grand Canary, importing from that place the article known as Canary wine, and making returns for a large portion of the proceeds in our products. Since the business came into Mr. Depew's hands, not a gallon of Canary wine has been imported into this country in consequence of the prohibitive and extremely unjust duty of 60 cents per gallon.

Speaks of the duties on different kinds of wine, and of Judge Bibb's construction of the treaty with Portugal, under which Madeira is admitted at a duty of $7\frac{1}{2}$ cents, and Port at 6 cents per gallon, while Sherry is imported as white wine of Spain, at a duty of only $12\frac{1}{2}$ cents per gallon, and points out other inconsistencies in regard to other wines.

New York city. From C. A. Secor.

Abstract.—Speaks of the duty on sheathing copper and sheathing metal; of the advantages the European mechanic has over the American.

Takes the liberty of suggesting the only remedy which will materially promote the general interest, viz: that of striking off the duty on "sheathing metal," on a revision of the tariff.

Oswego. From Hon. D. P. Brewster.

Abstract.—Acknowledges the receipt of the circular, and regrets that he cannot furnish any information other than that contained in a speech delivered by him in the House of Representatives in 1842, which he encloses.

Rochester. From Aaron Erickson.

Abstract.—The collector of this port, Mr. L. B. Langworthy, has requested me to address you a letter, communicating such views as a somewhat extensive experience in the domestic wool trade of the country may have suggested to my mind.

M—Continued.

The average price of wool in western New York, as realized by the growers for the last eleven years, is as follows:

1835,	average price	35	cents per pound.
1836,	do.	36	do. do.
1837,	do.	37	do. do.
1838,	do.	35½	do. do.
1839,	do.	47½	do. do.
1840,	do.	33	do. do.
1841,	do.	36¾	do. do.
1842,	do.	30½	do. do.
1843,	do.	28	do. do.
1844,	do.	39¼	do. do.
1845,	do.	29¼	do. do.

Although the manufacturers and dealers purchased the clip of 1839 at the average cost, as above stated, in the autumn of the same year wool declined to nearly the price of 1840.

I have, the present season, shipped to England about 40,000 pounds of American fleece wool, grown in western New York. This wool cost at the hand of the growers 33 cents per pound, and averaged in quality about the second grade of *fine wool*. The eight sample bags of these shipments (and they determine the value of the whole) have been sold in Leeds at a price which, by adding the difference of exchange, is equal in Federal money to 40 cents per pound. To arrive at the relative value of wool in this country and England, it will be necessary to add to the American cost, for collecting, packing, and transporting to tide water, or to the factories of New England, not less than 2 cents per pound, which added to the price paid the grower, makes the home value 35 cents, leaving a difference against the British manufacturer of 5 cents per pound; and as, from the great expense of shipping to and selling wool in England, the present experiment will rather pay a loss than a profit, the difference must be still greater before successful exportations can take place.

Having given such statistical evidence as may be justly regarded as contradicting the necessity for a highly protective tariff, so far as the growth and manufacture of wool is concerned, it will, nevertheless, be necessary, in order to arrive at just conclusions, to consider other causes than the mere tariff laws in connection with this very important subject. It will appear from the above statistics that the wool grower realized a higher average price for the seven years preceding the enactment of the present tariff law, than for the four succeeding years; but it should be remembered that up to the period of 1844 this country had imported, under heavy impost duties, large quantities of foreign wools of different grades, and these importations controlled the price of American wool. In 1844 the growth of wool in this country had so far increased that, with the importation of low wools, which still continued, the supply was found to be greater than the demand, and the still further increase of the present year furnishes a very considerable excess beyond the demand for domestic consumption, and that excess is now being exported; consequently

M—Continued.

the importation and exportation prices, the trade being reversed, are to be regarded as determining the price of American wools at the different periods stated.

The question, then, naturally arises, in view of the facts stated, what benefit does the American wool grower receive from the action of the present tariff? The answer to my mind is clear, that he receives none beyond that incidental benefit that may be supposed to flow from the general prosperity consequent upon the well-employed and well-paid industry of the country. For whilst he is obliged to look abroad for the sale of so much of his production as determines the price of the whole, large quantities of foreign wools are introduced into this country paying only a nominal duty. It is a fallacy that any description of wool can be imported into this country that does not compete *directly* with the American article. The different grades of wool are so minutely removed from each other as to be imperceptible; and when one grade is relatively higher than another, the next grade is substituted, until the whole is brought to a corresponding price. All the wools that are imported into this country really at a cost of *seven cents*, or under, are only so imported for the reason that an average of not less than *one-half* of the whole weight is composed of the impurities contained in them. These evils can be remedied only by a specific duty on such wools, or by home valuation, subject to the same rate of duty as wools of higher cost.

Hitherto this country has been the chief competitor with England for the purchase of the surplus wools of the world, and it is highly interesting at this time to contemplate our altered relations. The history of the introduction of the cotton culture in this country, its extraordinary progress and wonderful results, is hardly more remarkable than the consequences that have followed the introduction of a few fine-wooled sheep into this country from Spain and Germany at a still much later period; which, blended with our native stock, have not only supplied the domestic demands of twenty millions of people, but the countries from which these first germs were imported are at this moment actually menaced with the reaction of a large excess—a fact that cannot but be regarded with the most lively interest both in the Old World and the New. And here the mind is brought to contemplate an ample field for conjecture; but it has not been my purpose to enter into any arithmetical calculation of the progress of demand and supply, or to speculate upon the chances of successful rivalry; the prudent merchant, however, will, I think, proceed cautiously with a customer who has the world for his market, without a competitor. This is literally the case with England at this time.

If I have not been mistaken in any important point in the view I have here taken, it would seem evident that neither the wool grower nor the manufacturer of wool, as such, is or can be interested in a high rate of duty. The latter has a *protection* in the relative low price of the raw material much more likely to be permanent than any law of Congress. The tariff on woolen goods is, therefore, purely a revenue question.

In conclusion, allow me to say that I have here stated such facts and opinions as have seemed to me to be important, without considering what

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their bearings might be upon the great question of a protective tariff that now divides the political parties of the country. I will only add that what is true of wool and woollens, is not true of many other branches of industry. It could hardly be expected that human wisdom could frame a law for the commercial regulations of a great nation so perfect that experience would not detect errors as well as suggest improvements; and in this light I regard the present tariff. No one could regret more than myself to see its essential principles abandoned.

Hoping that the spirit of compromise and devotion to the public good may give stability to a law of such vital importance,

I am, &c.

New York. From T. F. Cornell.

Abstract.—I take the liberty to call your attention to a subject, at present coming within the scope of your official duties, in which the citizens of this State, as well as those of all the western States, have a deep interest. The articles of pot and pearl ashes, it is known to some, form one of the most important staples of these States, and, until the last two or three years, entered largely into the consumption of all our glass manufacturers and bleachers, soap boilers, &c., throughout the United States. To the detriment of the manufacturers of these ashes, and all others dealing in them, embracing almost every merchant throughout the country and in the cities, an article known as *soda ash* has lately found its way into this country, which, by being admitted by the payment of a *mere nominal duty*, has lately usurped the place of our pot ashes, and reduced them in price, much to the injury of all interested in their production, and to the benefit of only a few individuals who import this article from Europe, where it is produced in large quantities; and by being subject only to a small *ad valorem duty*, and invoiced at the place of exportation at a low figure, the chief benefit accrues to the European houses. If I mistake not, this article of *soda ash* was formerly subject to a duty of $33\frac{1}{3}$ per cent.; but it now stands at a mere nominal duty.

If there be an article within the whole range of the tariff requiring a revision, it is this article of *soda ash*. By imposing a duty, the object of an increased revenue is obtained, and an incidental protection afforded to thousands of our settlers in the new western States—to all the merchants, in the country and city—in fine, there is no limit to the incalculable benefit that would be produced to all parties interested in ashes, by adopting the suggestion which I have made.

Our members from this State, as well as those from the western States, will be addressed on this subject, and will unite in their efforts to bring about the desired object.

There are two other articles which are admitted from abroad (I think) free of duty, which seriously conflict with the home use of our ashes, viz: *barilla* and *sal soda*.

New York. From Cogswell, Crane & Co.

Abstract.—We hand you, herewith, a request relative to a landing cer-

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tificate, and now address you on the subject of bounty or return duty on molasses distilled in this country. We are extensively engaged in this business, and feel seriously the loss of bounty which occurs under the present law. We feel that we are entitled to the same treatment as the refiners of sugar for export. Our business is injured materially by the present law; and as we have understood that you are engaged in revising the existing tariff, we have taken the liberty of drawing your notice to the above matter, as the manufacturing as well as the commercial interests of the country would be promoted. We sincerely hope that you may give this matter your usual thorough examination, as it really is very unjust towards a large interest of the people of this country. We trust that you will pardon the liberty which we have taken, but a sense of the importance of a revision of this subject compels us to intrude these remarks upon your notice.

Considerations on the Tariff—by a Farmer.

[From the Westchester Herald.]

1st. What equivalent does the farmer get for the tax he pays on goods?

The tax on foreign goods, at the custom-house, is said to average about 40 per cent., on which the importer has his profit, and the country merchant his; so that it brings it up to fifty dollars on the hundred, or thereabouts; and that is about double the amount that would be taken by a tariff for revenue. Now, what equivalent does the manufacturer render the farmer, for such an extravagant protection to his pursuit?

No doubt he would say, I make a home market for your produce, and if you will only consent to stand the tax, I will increase the number of my workmen, who, instead of being producers, will become consumers; there will be less breadstuffs produced when laborers are abstracted from agriculture. I grant it; the farmer will produce less, and have to pay more for his goods. Yes, he will have to pay you a handsome profit; perhaps four times as much as he makes on his farm capital.

But, say you, there being fewer producers, and more consumers, the price of produce must consequently rise. That by no means follows; for there is so much produced, that all the manufacturers necessary to supply this country with such things as can be made here will be fed; and so far as related to cottons, the whole country will be clothed, and still a large surplus be left for exportation. Therefore, the price will be what it is worth to export, and no more: more likely less, from our refusing to take manufactures in exchange, for no nation can buy that does not also sell.

2d. If a tariff raised the price of other things to correspond with the price of goods, wherein would the manufacturer be benefited? Surely, he would have to pay more for the raw material, more for his factory labor, and the laborer more to the farmer for his bread and meat,—and so on to the end of the chapter. Therefore, if protectionists' assertions

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be true, that all other classes, professions, and trades are to be alike benefited, the manufacturer would not be protected at all by a tax on foreign goods.

I want this truth to be deeply impressed on the minds of all—that favor to everybody is favor to nobody; and that unless there be somebody else to grind up to feed the favored ones, it is no favor at all.

3d. Any tariff that lies against the trade of a nation, lies against the nation itself. A tariff which makes against the importing trade of a nation, makes also against the exporting trade of that nation, as a matter of consequence; because no nation can export that does not also import. And a tax which lies against either the importing or exporting trade of a nation, lies against the nation itself, and is felt in full force by that nation as a whole or unit, although a part of that nation may be benefited—even as the mass suffer by the burning of a city, although bricklayers and dealers in old iron may be benefited.

4th. The manufacturer's gain and the nation's loss contrasted: The manufacturer who is protected, is not protected and benefited to the extent of the tax. If that were the case, he would need little or no protection; because his business would already have been on a par with other employments; but it is in this manner: A certain manufacture cannot be carried on in this country without a loss of 20 per cent., unless somebody else is taxed to support it, or protect it, as the tariff man would say. Well, if the tax be 40 per cent., then the manufacturer can carry on that branch of business at a profit of 20 per cent.; but all the rest of the nation that consumes that article is taxed 40 per cent., that the manufacturer may make a profit of 20 per cent. And the less the manufacturer makes the greater the sum lost by the nation in supporting him; thus, if he made but 5 per cent., we should be paying 35 per cent. for nothing. Where the manufacturer makes, by the aid of a tariff, a larger percentage than is made in other employments, the overplus is drawn from those other employments, which are thus made poorer; for whatever one man or set of men makes in money clear is drawn from others who are losing. This is right when it is obtained by a competition that is fair, open, and free; but when the transfer is made by legislation, it is worse than agrarianism.

6th. How other trades and employments are injured, and the dependence of one employment on another exemplified:

The farmers, under a high tariff, get no more or not so much for their produce, and have to pay more for their goods and groceries: being the principal consumers of the country, they bear the burden of the tax. The common trades of the country suffer still more than the farming interest. Take the shoemakers, for example, and they are far more numerous than any other manufacturers—their trade requires nothing more than a revenue tariff, if it does that, to keep out foreign competition; the few boots and shoes that are imported, coxcombs will have at almost any price. But he pays more for goods and groceries. The farmer, suffering by the tax, cannot afford to pay the common mechanic as much as

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he otherwise could, because he has not wherewith to pay; therefore we must endeavor to get along with less boots and shoes, or get them at a less price.

The blacksmith hammers iron taxed forty dollars on the hundred dollars' worth, besides the merchant's profits, and gets back as much of the tax as he can of the farmer; but the loss, from obvious reasons, is borne between them. He also pays more to the merchant for the same quantity or amount of goods, but his means being less he must do with less; and therefore, under the restrictive system, he has to exchange the same amount of labor for a less amount of enjoyment. There are no houses imported, that I know of, to come in competition with carpenters and masons, and I rather think the tax is a dead weight on them. The butcher and baker must also be injured, the farmer's loss having to be borne in part by other trades; their market is injured for bread and meat, and thus a high tariff or tax injures all interests except those which are protected.

It is therefore true that all employments are dependent on each other, and whatever injures one useful employment injures, in the aggregate, all the rest.

6th. A tariff for protection contrasted with a tariff for revenue, &c.

A high tariff is clearly injurious to the best interests of the country; but the evil is mitigated if the tax is laid for revenue purposes, protection being the incident. If it be laid for revenue, discriminating in favor of the poor who would otherwise have to pay, as at present, far more than their share, in so far as this tax goes to support the Government in lieu of other taxes, its inequality might be no very serious objection to it. But in so far as it enhances the price of similar articles made at home it is a tax on the consumer, for which he receives little or no benefit. Thus, if domestic goods of like character equal in amount the imported, they are enhanced in price to an equal amount; and in order to collect a revenue of twenty millions of dollars on foreign goods under a tariff of 20 per cent., the consumers pay twenty millions more to domestic manufacturers. Or, in other words, the consumers have to pay a tax of forty millions on both foreign and domestic goods in order that twenty millions may be realized for the support of Government. Now, that is the case under a tariff for revenue—the consumer pays two dollars to get one into the Treasury, which is bad enough in all conscience.

But if the tariff be like the present, one of protection for protection, and the tax be 40 instead of 20 per cent., the design of which is to increase the amount of goods made in this country, and one-half the imports are cut off by such a tariff, the revenue would still be twenty millions of dollars; but now three-quarters of our goods of like character would be made at home, and would be enhanced in price by the tariff equally with the imported goods of like description; then, in order to raise a revenue of twenty millions of dollars, the consumers would pay a tax of eighty millions, or four dollars to get one into the Treasury, which is the state the protectionists are now bringing us to as fast as they can.

Now, farmers and mechanics, you are injured by any and all tariffs.

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Which would you rather do, pay two dollars to get one under a revenue tariff of 20 per cent., which James K. Polk is in favor of? or pay four dollars to get one under the present tariff of 40 per cent., for which Henry Clay stands committed?

Here I will notice a fallacy of Daniel Webster's, delivered at the mass meeting at Albany, and which was the only point he made in political economy in all his great flourish of words; which I will notice for the purpose of showing up the sophistry and deceit of the high tariff advocates. He says: "Suppose a man has to pay five dollars towards the support of Government—it makes no difference to him whether he pays it directly out of his pocket, or in the shape of a tax on foreign goods, but that it may make a great difference to his next neighbor, who is manufacturing the same kind of goods." But Daniel did not tell us who paid the raise on his neighbor's goods. Now, the difference is this: for the five dollars paid at the custom-house, there has to be perhaps fifteen dollars paid to the domestic manufacturer—making twenty in all—that the Government may get five or four to one; but in paying the tax direct, he pays but one for one. This is a fair specimen of the sophistry of the high tariff men.

7th. The excuse for a high tariff, on the ground of being independent in the event of war, considered: It is urged, when all benefit to the agriculturist is given up, that we must be taxed into the support of certain manufactures, lest the importation of them be cut off by war. In answer to that, I would say that there is no prospect of this country being engaged in war one year in twenty. The chances are altogether in favor of peace; therefore we ought not to suffer a war penalty throughout the reign of peace. Our policy should be the peace policy. Why prohibit goods for fear of war, when the war itself would, or might, be the most effectual prohibition after all? But suppose the war comes; all needful and necessary articles would be made now under a tariff for revenue, and for that matter without any tariff at all; and why not then? All articles that are regularly exported cannot be protected by any tariff, the price being the exporting price. All common manufactures, all good, plain, substantial wares, would be made here without any tariff other than the natural one of cost of transportation. Then why endeavor to tax us into a state of independent poverty in time of peace?

All articles that are regularly exported at a profit would be exported at still greater profit, were it not for the tariff tax on other articles that have to be used by those producing the articles for export. For instance, coarse cotton goods are exported; but the machinery is made of taxed iron; the workmen wear protected woollens and calico; they use protected sugar and molasses, (for the benefit of six hundred sugar planters in Louisiana,) and numberless other things, which increase the cost of living, and add to the cost of the manufacture they are engaged in; so that it is exported at a less profit. The interests of the manufacturers of articles for export, then, are the same as those of the producers of bread and meat.

The less the expense of living in any country, the cheaper they can

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manufacture, and the sooner they can export any particular kind of manufacture at a profit; therefore a high tariff retards and puts off the time when the exportation of an article can commence. It defers the time for another reason: it retards the accumulation of capital; without capital and labor united, we cannot manufacture. If I, by six days' work, under a moderate tariff, can obtain as much as I could by eight days' work under a high tariff, I lose one quarter of my time, which would otherwise be employed in making improvements which would add to the capital and wealth of the country. And if I am so taxed that in order to live I have to occupy my whole time, then I make no increase of capital at all. The restrictive system, then, instead of hastening the time when we shall be independent of other nations, actually puts it off.

8th. An inquiry as to which party is most likely to reduce American labor to a par with British pauper labor: It is said, that by a tariff for revenue we will be supporting British pauper labor in preference to American labor; but those who make the assertion seem to overlook the fact that the imported goods are purchased with the products of American labor, which can be more profitably exchanged for the products of foreign labor (or it would not be) than employed in making the same kind of goods at home; and therefore it is the true mode of protecting American labor, for by that means it gets the best returns; and if the starving millions of Europe are benefited by it, *so are we*, the benefit being reciprocal. But the protectionist is willing to sacrifice the interests of the American laborer, if by so doing he can prevent bread from entering the mouths of the foreign poor. What philanthropy of the dog-in-the-manger school!

It is stated again that we have manufacturers of certain articles who must be protected, or they will be turned back into agricultural and other employments, and so reduce the rewards of labor there. I would say in answer, that I am not sure but that we could support that portion of our manufacturers in idleness by direct taxation, under a system of freer trade, cheaper than we support them now by indirect taxation, which raises the price not only of what they manufacture, but also of all similar articles imported. But there is another answer to that assertion, which is, that this is a new and agricultural country, and that there is room in agriculture for a hundred times as many as are now engaged in manufacturing such articles as would not be made under a revenue tariff, for the whole number of persons thus employed at this time, so soon after the imposition of this high tariff, does not probably equal the foreign immigration of a single year. So far from the prohibitory system protecting American labor, it plunders it. The farmer gets no more for his produce, and pays more for his goods; consequently gets less for his own labor, and has less with which to pay for that of others,—whilst the manufacturer, if he could afford to pay a great deal more, pays but just enough to get the labor away from the farmer; which may not be as much, after all, as the farmer would pay under a moderate tariff—the laborer, in the mean time, paying more for his goods.

The farm laborer, under the republican character of farmers, is gen-

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erally treated as an equal in their families, whilst the factory laborer's relation to his employer is sufficiently well defined by his being called an "operative," which we might imagine to be some kind of machinery belonging to the establishment. Which is most like British pauper labor? So far from the high tariff men being sincerely opposed to putting American labor on a par with British pauper labor, they advocate the only system that can bring it to that result. In the first place they tax the labor of the whole nation; curtailing the enjoyment of those in easy circumstances; bringing a great middle class nearer to poverty, and pauperizing the poor. In the second place, they, by transferring from agriculture to manufactures, take them from an employment that is natural easy, and free, and coop them up within factory walls, where they are subject to the same kind of prison discipline with the British pauper laborer. And but for the arbitrary, restrictive policy, those laborers, thus transferred, would have been better rewarded there.

In agriculture, if men can make more by growing wool than wheat, they will grow less wheat and more wool. If they can make more by pork than either, they will grow less wheat and wool, and make more pork. And they will naturally go into that business which yields the best returns, without the aid of Congress. Reason and common sense ought to teach the same men, that in any country the business of agriculture and manufactures stand in a certain relation to each other, the same as the different branches of farm industry alluded to; that each business ministers to the wants of the other, and that the freer the trade between them the nearer on a par will their profits be; that if there be an excess of labor in manufactures, it will go over to agriculture, where it will be better paid. But if the excess be in agriculture it will go over to manufactures of its own accord, and thus restore the equilibrium of profits.

These are the natural laws of trade, founded on the laws of nature, and belonging to the natural rights of man. But natural rights are equal rights; therefore you cannot infringe man's natural rights without violating his equal rights. Neither can you violate or infringe his natural rights without injuring the social system. Now what does the present tariff law do? Why, it says to agriculture, you *shall* give up a portion of your labor to the manufacturing interest. But I ask, why did not labor go there of its own accord? The answer is, because it was better paid in agriculture—the best of reasons. Had it not been, there would have been no necessity for a tariff tax to drive it out. But the forcing system, being artificial, not natural, is supported, not by taxing the manufacturer, who ought to pay his own laborers, but by taxing the farmer and the mechanic, who, instead of employing them, have had them bought away by the manufacturer by the use of their own money, which the manufacturer has been enabled to take by law; which is a violation of justice and the natural rights of man.

9th. Can there be a home market for all our produce? The protectionist says, tax us on, tax us on, until we have a home market for all our agricultural produce. Their policy tends to that result, in this way:

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the more you tax imports, the more the farmer and mechanic have to pay for their goods, and the more the manufacturer will get for his goods—as farming goes down, manufacturing goes up, of course; according to natural laws, men will go over from the injured side to the benefited side. But will enough go over to eat up all our surplus flour and meat, and manufacture all our cotton? If not, then is the farmer's and planter's price the exporting price still. But if enough do go over to effect that result, and we have no raw produce to send abroad, how are we to get our tea and coffee, and numberless other things that we cannot produce at home? The answer evidently would be, that they must be purchased by manufacturers. And in very truth, when enough have been driven into manufacturing to make a home market for all our produce, they would be numerous enough to manufacture two or three times as much as this country *could* consume, and the surplus would have to find a foreign market—the price of manufactures would be the exporting price, worth no more here than what they were worth to send to foreign countries. They would have to compete with England for the foreign market; and then, in truth and deed would American factory labor, and agricultural labor too—for all employments find their level—be reduced to a level with British pauper labor; a state for which the Whig party seem to have a pious abhorrence. As protection will then be complete, they must resort to direct taxes for at least a part of the revenue. Under the protective system one of two things must happen; either the farmer's and planter's price for raw produce must be the exporting price, whilst they pay more for their goods, (or there is no protection,) or else American labor must be reduced to a par with British pauper labor. Gentlemen, take either horn of that dilemma, and acknowledge it honestly, and see how many you will get to sustain you.

10th. Of the laws which govern the amount of currency; or, can the country get rich through the aid of a high tariff, by getting a balance of trade in specie? which I shall call the specie humbug of paper money men.

If we take specie from one side of the Atlantic and put it in circulation on the other, it will lower prices where it is taken from, and raise prices where it is taken to. If it comes from England here, it must depress prices there and raise prices here—depress the price of our staples there, and raise the price of their goods here; of course, our staples bring less, and their goods more. We export less in value, and import more in value. In fact, the balance of trade must then turn against us, and be paid in specie.

The same thing is true if the case be reversed, and specie taken from here to England—prices would fall here and rise there. Their goods would bring less here, and our agricultural staples more there. They would get less and pay more.

Many good-hearted and well-disposed men support a high tariff for no other reason, as they allege, than to keep our specie in the country. To such I would say, that only a certain portion of the currency of the whole world belongs to us, or can be supported, kept, or maintained by us, and

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that portion is fixed by the laws of trade; that the more specie foreign traders take of us, the less price they will get for their goods; and it is only when our currency is in excess that specie will be drawn from us, until prices are restored to their natural level, despite all tariff men's theories.

But a country under a high tariff can support more currency than under a low one, because, for a limited time, by diminishing imports it protects specie from exportation. The importation of goods will be less profitable, they being taxed at the custom-house; but the exports will go forward to a rather poorer market, and be exchanged in part for such articles as can be still brought in, and the balance taken in specie. As soon as a sufficiency of specie has been brought in by that operation of trade to raise the price of goods as much per cent. as the duty laid upon them, they can be imported again, and the imports and exports of specie will again be regulated by the laws of trade. The increased price of goods through the accumulation of currency under a tariff, again admits of foreign competition, and thus the more protection our manufacturers get the more they will ask for. This is proved by the operation of the present tariff: Last year there were twenty millions of specie imported; the price of goods raised; and this year they are again imported at a profit; so that a further increase of specie, by raising prices of goods, must soon be reduced to its natural level.

But this inflation of prices does not reach the farmer's produce. The price of all articles of which a portion is exported must remain depressed, whilst all articles imported, or like articles made here, advance in price. The farmer bears the brunt of the loss. But the domestic manufacturer still has the advantage of the foreign in what he is able to sell, the tax still continuing—the difference in affairs now being, that a part of the tax we had been paying to the domestic manufacturer is now paid at the custom-house on foreign goods, for the benefit of the Government, and to that extent the people are benefited.

But supposing we could exchange the products of our labor for specie continually, (which is not the case, for no nation can sell much that does not also buy,) and have it accumulate on our hands: what good would it do us so long as we kept it, and did not exchange it for something to eat, drink, wear or use in some other way? Those who are so fearful of losing our specie, had better turn their attention to the banking system of this country; for a bank inflation drives out the specie, and a ruinous contraction, which goes as much below, brings it back. I think it must be evident from this article that the consumer here, not the foreign manufacturer, pays the tax. The agricultural interest pays it.

So also in England the consumers of imported articles pay the tax. But there the manufacturing interest is the exporting interest, and agriculture is the interest protected—they import breadstuffs, and, as a consequence, the consumers of breadstuffs pay the tax. By the accumulation of currency there, under the high tax on imports, flour is made to bear a price about double what it is worth here, and hence we can export it to them, they paying us what it is worth here—the costs, charges, and profits, and their duties besides.

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A most dishonest attempt has been made for political purposes, in the Junius tracts, to make people believe that, for the want of a high protective or prohibitory tariff, the balance of trade has been against us about four hundred millions of dollars since 1789, and that the country is that much poorer than it should be; because our balance of imports over exports amounts to nearly that sum. The question is summarily disposed of by James Bates, of Norridgewock, Maine, in a letter to the Albany Cultivator, in the following manner:

“If a wagoner, from Vermont should take a load of *notions* to Boston, and a load of groceries back, as the avails of his export load, which was not worth any more on his return than he gave for his load at starting, how long would it take him to get rich, or for the town in which he lived to become rich, by a thousand such transactions? When ships are employed on similar errands to all parts of the globe, the magnitude of the affair seems to involve it in a fog, and every little while some wiseacre is crying about the ruinous effects of the balance of trade, &c.”

Again, that “our exports are valued at the place of departure, and our imports, until 1833, were valued at the foreign invoice, with 20 per cent. added to those beyond the Cape of Good Hope, and 10 per cent. for all others, as cost of transportation and profit. Since then they are valued by the true price at the port of entry. Now it is easy to see the value of imports should be so much greater than that of the exports as to cover the use of ships, wages of men, finding, insurance and profits.”

11th. Do the farmers ask protection—and has any class a right to demand it?

I never yet heard a farmer of any party, at any time, say that he was in favor of taking of the manufacturer or mechanic more price by nine cents per pound on cheese, or a dollar per barrel on flour, or 100 per cent. on beef, more than the article was worth in the market at the time of sale; and if he was told that he should not only have the right to, but should make them pay to him that much in addition to what they now pay, he would no doubt say, I do not wish to be dishonest; I do not wish to take the advantage of an unjust law. He would not find it in his heart to tell the shoemaker, who furnishes him with boots and shoes, and takes his pay in flour and meat, a little at a time, for the immediate support of his family, that he must pay the accustomed market price, and an addition of 40 to 50 per cent. by way of protecting him, or making him a legalized robber. In other words, he would not like to give him in exchange for the same amount of work ten pounds of cheese instead of twenty-five, or five bushels of wheat instead of six, or one-half a quarter of beef instead of a whole one,—all of which the present law says he may do if he can. No; he would shrink from such grinding oppression. If I, as a farmer, were compelled to take, through the operation of an oppressive law, one dollar and fifty cents for that which otherwise could have been bought by the consumer for a dollar, I should feel bound in good conscience to

M—Continued.

refund the fifty cents. The tariff leaders, including the God-like Daniel, sneer at the idea of the protection incidental to a revenue tariff—in other words incidental protection—and call it accidental, and say they go for protection for the sake of protection; but under the present state of the country they have no more right to protection from me on that ground than they have to steal my corn. It is not a whit more honest. It is the producer of meat and breadstuffs that gets the accidental protection, perhaps once in a generation, whilst the cotton grower's protection does not amount to an accident, he never getting any.

All protected alike means all injured alike. All cannot under any tariff be protected alike, because the farmer, planter, and common mechanic cannot be protected at all; and inasmuch as foreign goods would not be imported at all if it were not cheaper than to make them here, it is plain that a protective or prohibitory tariff, by preventing our buying to the best advantage, is a national injury; but as a certain portion of our people are benefited by this national injury, it follows that the whole national loss falls upon the portion not benefited, to which is to be added the amount which the protected interest gains by that which caused the national loss. Now if all are to be protected alike, and protection causes national loss, it follows that all ought to be affected alike, which being for evil, the manufacturer ought to lose as well as the farmer and mechanic; but if the manufacturer causes the farmer to lose by indirect taxation at the custom-house, and the farmer cannot cause the manufacturer to lose at the same place, because agricultural products are not imported, and thus made susceptible of an increase of price to the manufactures by taxing them, it follows that, to equalize the protection and distribute the loss, it will become necessary to levy internal customs on all the manufacturers and their *operatives*, on all they consume and use which is the produce of farmers and mechanics, or else tax them direct and distribute the amount among the injured classes; that would be equal protection, or protecting all alike. It is Whig protection, equalized and distributed according to their professions of benefiting all alike; but not according to their practice, which is to benefit the few at the expense of the many. If you would protect all alike, let trade alone.

13th. When will manufactures flourish naturally? This is, and ought to be, emphatically an agricultural country. But manufactures also are destined to flourish here. And each particular branch will be engaged in and flourish without taxing other employments to support it, whenever individual sagacity (which is better than legislative wisdom in such matters) can perceive that labor will be as well or better rewarded in that branch than in agriculture. For if it will not be as well rewarded without taxing other interests to support it, it goes to show that there is not yet a sufficient accumulation of labor and capital in the country to be diverted to it, and therefore it is premature. Who cannot perceive that under such circumstances a low revenue tariff, such as all are willing to submit to, is a sufficient tax to pay for any contingent benefit that may ensue in case of war or non-intercourse?

M—Continued.

This concludes my examination of the protective system, which has necessarily been hasty in consequence of pressing engagements on the farm. I am well assured that that which is wrong in theory cannot be correct in practice, and that the present tariff will be tolerated no longer than the time when the subject is understood. Let those who are determined to think that the more toll the miller takes the more meal he gets, give vent to their patriotism by paying tribute to the manufacturers to their hearts' content; but *Polk Wright men* protest against being compelled to join in the tribute, as their patriotism runs in quite a different channel. We had rather stick to the old toll-dish, but are willing that *they* should allow the miller to make theirs high enough to agree with their philosophy. We do not believe in the doctrine that the more a thing is taxed, the cheaper it is; that the more we pay for an article, the less it costs us.

A variety of charming expressions are made use of to tickle the fancies of our people into a love for the doctrine of protection. They are told that it is to "stimulate industry." And in truth that will be the effect, if we are to realize as much as under a system of freer trade, for we will have to work one quarter harder to obtain the same amount of enjoyment. And many of those who are in debt will very likely, in utter despair, stimulate in some other way.

It is to "develope resources;" but it is the resources of necessity, burdened with tax, seeking out ways and means to get along. It is called the "*American system*;" but what a prostitution of terms! Can that system be *American* which shackles trade and denies to us the markets of the world? which prevents our selling where we can get the best price, and buying where we can buy the cheapest? which taxes the millions in order that a few factory owners may amass princely fortunes in kinds of business for which the country is not ripe? No; there is nothing about it which partakes of the freedom which we associate with the name of "America."

A FARMER.

 NEW JERSEY.

ANSWERS TO CIRCULAR No. 1.

Paterson. From John Travers.

1. New Jersey, town of Paterson, Passaic county.
2. Cotton and flax canvas chiefly; water power.
3. Incorporated in 1824.
4. Total cost about \$400,000.
5. About 600,000 pounds cotton and 250,000 pounds flax; \$75,000 materials and \$50,000 wages per annum,
6. Profit varies. We have divided, since 1824, 40 per cent. in 21 years.
7. The demand for the goods fluctuates according to the importa-

M—Continued.

tions and the wants of the Government, at whose instance and for whose uses it was first established.

8. No answer.

9. Cotton yarns selling from 16 to 30 cents per pound; flax and tow yarns selling from 8 to 32 cents; cotton duck from 12½ to 30 cents per yard; flax and tow cloth from 11 to 40 cents per yard; about 3,000 bolts cotton and 2,000 bolts flax duck. The balance in various kinds of yarns.

10. Partly answered in No. 5; the cotton is all domestic, and about one-fifth of the flax; the remainder is imported from Russia and Ireland.

11. Cotton duck cannot be imported, as when the value of an article consists chiefly in the raw material, cotton, there is no foreign competition. Taking the weights as the criterion of value, the foreign and domestic flax goods are about the same price. The better quality of the domestic enables them to sell somewhat higher.

12. There are about three hundred and fifty hands, employed, at from 10 shillings to \$9 per week; children earn from 10 shillings (but only two at this) to \$3 per week; girls (grown) from \$3 to \$5 per week; and men from 75 cents to \$1 50 per day.

13. Twelve hours the year round.

14. The difference in factory wages between England and this country is about 40 per cent.; in Russia a person earns in a year what is paid him here in a week, (see Tooke's Account of Russia;) men, in this State, receive about the same wages at inconstant service; girls, out of the factory, earn from 25 cents to 37½ cents; boys are idlers when not engaged in a factory, and leave the neighborhood.

15. None.

16. Sold in Baltimore, Philadelphia, New York, and to the United States Navy.

17. The foreign article enters into competition in every place with our cotton and flax duck.

18. Chiefly consumed at home, though cotton duck is exported to the Brazils, Cuba, and the West Indies.

19. Answered in the preceding.

20. Sales sometimes for cash, or on a credit of six months; never bartered.

21. The cost of manufacturing has decreased, from improvements in machinery; the wages are the same as paid 20 years since; the cost also fluctuates with the variations in the price of the raw material; but, from the improvements in the machinery, in 20 years we have reduced the cost from 30 to 40 per cent.

22. We originally obtained \$25 for duck, made half flax and half tow; it is now made much better of all flax, same weight and lengths, at \$13 50 per bolt; cotton has also been reduced from 42 cents to 26 cents per yard, same weight and length. The reduction has been gradual, from \$26 to \$22 50, \$21, \$19, \$18, and so on, as it could be afforded.

23. We have never had any protection on duck but one session of

M—Continued.

Congress, when the *professing* tariff men reduced it at the succeeding one. I believe the duty is now less than it was at the first organization of the Government. The commercial interests have always opposed any protective laws, although canvas is an indispensable article in time of war, and is a contraband article; yet our Navy and the whole marine of the country is dependent on the foreign manufacturer, as all fail who undertake it exclusively in this country. If the merchants would permit 30 per cent. duty, and provide against procuring ducks in foreign countries, as all nations have hitherto done, particularly Great Britain, it would be quite sufficient on the home valuation. But this will be difficult to accomplish, as all means are devised for the protection of the merchant, who would not hesitate to abandon his country for his "bag of coffee."

24. Russia raven's duck is daily imported into New York as she etings or cloths, paying less duty than ducks would pay.

25. Have divided 40 per cent. to our stockholders in 21 years. In the last three years have paid 5 per cent. per annum, with a reservation only in reference to the payment of our debts.

26. In flax, as 15 to 40 of raw material; in cotton, as 8 to 30; wages about the same proportion.

27. Cannot answer satisfactorily; we use coal, flour, pot-ashes, oil, and wood, in the processes.

28. There are five flax factories in this State, Pennsylvania, Massachusetts, and New York. I suppose they consume 3,000,000 pounds of flax; and of cotton duck I suppose there are 30,000 bolts per annum made, requiring 4,500,000 pounds of cotton per annum.

29. I have been frank, and it may be easily determined what would be the result of 12½ per cent. duty, unless we could introduce some machinery to compensate for the reduction.

30. If I could now find a purchaser at two-thirds of the cost, every stockholder would sell. I should then retire to a farm, and invest what I might have in United States stocks.

31. I do not believe that there would be any profits at 12½ per cent. duty on imports, and any other business would be more inviting.

32. Some of the manufacturers of salt and iron live remote from the points of importation, and, having a market at home, never see foreign iron.

33. Does not like to answer this question, and hopes that he will not, therefore, be charged with a want of candor.

34. If we had 30 per cent. on the home valuation on all canvas, flax, and tow goods and yarns, it would be enough to equalize our earnings with those of the foreign manufacturer; and foreign duck should pay this duty, "whether in use or not," as the English have it.

35. I have never looked into the matter. Have never been an advocate for very high duties, but should think the duty I now propose on and tow goods, with a similar mode of estimation, would be quite sufficient.

36. Frauds would be prevented, as the article would have to undergo personal examination, in order to determine its value, and one mer-

M—Continued.

chant would take care of his own interests by watching another; and in this manner the Government, and those collaterally interested, would be protected.

37. We produce entirely for home consumption.

38 to 40. No answers.

Hudson County. Name not given. Endorsed as from "Ruchuntee & Andrews." This is probably a mistake, as the Collector, A. Gifford, at Newark, refers to a return of these gentlemen, and gives their location as "Bellville, Essex County." I find, however, no such paper in those which have reached the Department.

1. New Jersey, Hudson county, Harrison township.
2. Patent woolen manufactory; steam power.
3. In 1845. Only two partners.
4. Capital invested, \$25,000.
5. Refer to No. 4; wages, drugs, coal, &c.; average about \$300 weekly.
6. Profits not yet ascertained.
- 7, 8. No answers.
9. From 30 to 40 pieces manufactured weekly, 6 to 8 quarters broad; average value about \$30 per piece.
10. Raw material; sheep's wool; domestic produce; quantity about 2,000 pounds per week, at an average of \$700.
11. From England, and we are governed by the English prices.
12. Men, women, and children; about 50; from \$2 50 to \$8 per week wages.
13. Eleven hours per day.
14. Our men average \$6 per week; same work in England is done for \$4 per week.
15. Two horses.
16. New York, Philadelphia, &c.
17. The English, largely.
18. Principally South and West, and the United States.
19. No answer.
20. Six and eight months' credit.
21. Cannot yet answer.
22. Average \$30 per piece.
23. The present tariff 40 per cent.
24. Vigilance and honest men to prevent bribery.
25. No stock taken.
26. Answered in 6 and 10.
27. All we consume is the produce of the United States.
29. It would be a great injury, if not the ruin of the concern.
30. Should be at a loss, as most manufactures would be abandoned.
31. None that we know of except farming.
- 32, 33. No answers.
34. Any reduction would be ruinous at present.

M—Continued.

35 to 39. No answers.

40. Answered in No. 12.

Further remarks on No. 14.

We pay workmen \$6 per week; in England they receive \$4; difference in wages 30 per cent. in favor of England. The difference in cost of wool, drugs, and coals, is 20 per cent. in favor of England—together 50 per cent. against us; showing that 40 per cent. tariff is not too much. The manufactures of England have made it rich and powerful; it may be so with America. If manufacturers are injured, agriculturists must suffer also. Their interests are the same. The manufacturers of America consume more American produce than all Europe. England can buy wheat cheaper in Poland and Odessa than the American farmer can afford it, and will not take a single barrel more than suits her purpose. If the tariff is reduced we shall be flooded with foreign goods, and drained of hard coin to pay the wages of the English workmen. This would create a balance of trade against us which would be ruinous. America should be an exporter of wool, not an importer. If the farmers would turn their attention to this, nothing would pay them as well. The export of cotton and wool would enrich us, and give the balance of commerce greatly in our favor.

ANSWERS TO CIRCULAR No. 2.

Atlantic County. From Robert B. Risley, Collector, Great Egg Harbor.

1. Corn, wheat, rye, potatoes, &c.; no cotton, rice, or tobacco.
2. Is answered in my answer to the 1st; no capital engaged in the production of rice, cotton, or tobacco.
3. Not dependent, nor immediately connected.
4. Answered by my answer to the 2d.
5. Cannot answer, as there has been no capital employed in Egg Harbor township after that manner.
6. Cannot answer.
7. Cannot answer.
8. Egg Harbor township does not raise a sufficient supply of horses, mules, hogs, cattle, meats, and other provisions; draws its supplies chiefly from Philadelphia and New York. Township is large; cannot answer what has been the average annual amount for whole township, nor what the price for the last three years or for the ten preceding. If there has been a difference between them, cannot answer to what it is attributed.
9. Cannot answer.
10. Cannot answer.
11. This township does not export any articles of its own product to foreign market.

M—Continued.

12. Answered in my answer to the 11th question.
13. Cannot answer.
14. No manufactories of any kind or description in Egg Harbor township.
15. Citizens of this township have been, at a former period, engaged in the business of ship-building to a considerable extent, and some are now engaged to a very small extent. Two vessels building at this time in the township; owning no vessel property, cannot answer the remaining part of the question.
16. Cannot answer.
17. Cannot answer.
18. Cannot answer.
19. Cannot answer.
20. Iron, glass, sugar, duck, and cotton.
21. Cannot answer.
22. Cannot answer.
23. Cannot answer.
24. Cannot answer.
25. Cannot answer.
26. Cannot answer.
27. There is raised in Egg Harbor township about 2,320 pounds of wool per year; it is now worth about $37\frac{1}{2}$ cents per pound, and ten years preceding the tariff of 1842 it was worth 50 cents per pound.
28. There are no mines worked in this township.

Salem. From S. H. Merritt, Postmaster.

1. Wheat, corn, rye, oats, potatoes, fruits; no cotton, rice, or tobacco.
2. About seven-tenths of its capital employed in their production.
3. The mechanical interest is immediately dependent upon them; the commercial and manufacturing remotely.
4. The average profit on capital employed on well-conducted farms does not exceed four per cent. since the tariff of 1842.
5. The average profit for the ten years preceding was greater. The tariff of 1842 has affected injuriously the interests of the middle class of farmers.
6. Average price of wheat, 90 cents; corn, 45; rye, 55; oats, 30; hay, \$8 per ton.
7. Prices have been affected somewhat by the currency, but more by the tariff, which is felt by the farmer both in his purchases and in his sales.
8. The State raises a good supply.
- 9 to 12. No answers.
13. There is; and a country cannot long continue to import a much larger amount than its exports without injury. The present high duties affect the country in two ways: 1st, in the excess over the average profit of other commercial or agricultural interests; and 2d, by its moral effect on the intercourse of nations. They will buy in preference of those who do not unnecessarily restrict their interests.

M—Continued.

14. We have cotton, woolen, saddlery, carriages, calico, printing, &c., &c. Capital about \$5,000,000. The present tariff benefits these in a high degree.

15. But slightly engaged in ship-building.

16 to 27. No answers.

28. The quantity of wool raised is not large; its price per pound, since 1842, about 30 cents.

Rahway. From William G. Lathrop.

1. Indian corn, potatoes, oats, wheat, buckwheat, rye, barley, wool, mutton, hay, fruit and vegetables.

2. Not less than nine-tenths. The census of 1840 is referred to.

3. Its commercial and mechanical interests are immediately connected with, and dependent upon, its agricultural, manufacturing, and navigation interests, to an extent proportioned to the capital respectively engaged in each.

Its manufacturing and navigation interests are mainly independent of its agricultural interests, consuming the products of other States and countries, and looking beyond the bounds of the State for their principal market.

4. Average annual profit for the last three years, *nothing*.

5. No answer.

6. For the past three years, wheat, \$1; maize, 56 cents; oats, 30 cents; buckwheat, 50 cents; rye, 62½ cents; hay, \$8 per ton of 2,000 pounds.

7. From 1832 to 1842 the currency mainly affected prices and profits. During the years 1842, '43, and '44, the currency having become regulated, the tariff of 1842 came in aid of a reviving industry, and with decided benefit to the agricultural interests in this region.

8. The State supplies herself.

9. Answered in No. 3.

10. Answered in No. 3.

11, 12. No answers.

13. [This question is answered by referring, at great length, to the past history and present condition of China, as a strong illustration of the principles involved in the question.]

14 to 16. No answers.

17. As the importer is, in one sense, an agent of the community who consume his imports, the facilities afforded by a wise and liberal "warehouse system" must affect beneficially the trade of the State.

18 to 21. No answers.

22. On tea and coffee, and hides, (if now free—a drawback being allowed on the export of leather,) 10 per cent.

23. No answer.

24. One effect of the present high duties on iron is to enable the manufacturer to pay to the skilled workmen the extravagant wages exacted by them, and maintained by means of a thorough understanding and

M—Continued.

combination among them; wages amounting to from \$3 50 to \$5 per day, and exceeding the wages received by the same class in England and Wales three and four-fold.

25 to 28. No answers.

 PENNSYLVANIA.

ANSWERS TO CIRCULAR No. 1.

Clarion County. Buchanan Furnace—From P. Cermier, Cary & Dale.

1. Pennsylvania, Clarion county.
2. Water power; a blast furnace.
3. In 1844; partnership concern.
- 4 to 8. Not answered.
9. Four hundred and fifty tons pig metal—value, \$12,500.
- 10, 11. Not answered.
12. Forty men, ten children; average wages of men, 87½ cents.
13. Ten hours all the year.
14. Not answered.
15. Twenty horses, six yoke of oxen.
16. None at home; 100 miles, by water, to Pittsburg.
17. Not at present.
18. Pittsburg.
19. Thinks not.
20. Cash, and credit from three to six months.
21. Increased on labor twelve per cent.
22. Thirty dollars per ton, cash.
23. The same as at present.
24. Do not know.
25. Not answered.
26. The material costs but little, except labor.
27. Five thousand dollars agricultural; \$3,000 other domestic productions.
28. Very little idea, but large.
29. Yes, and would not continue.
- 31, 32. No.
33. Not answered.
34. No reduction.
- 35, 36. Does not know.
- 37 to 40. Not answered.

Pittsburg. From George W. Smith.

1. Pennsylvania, Allegheny county.
2. Brewery and malt house; steam power.
3. In 1811; individual.

M—Continued.

4. Buildings, machinery, &c., \$23,000.
5. Average amount of grain used 25,000 bushels; hops, 15,000 lbs.; cash paid for materials, \$17,000; for wages, \$4,000.
6. Profit, \$3,000; no borrowed capital.
7. General prosperity, or general depression.
8. Not answered.
9. Four thousand barrels of ale, porter, and beer.
10. No answer.
11. The cost of English ale and porter is double the price of that manufactured here.
12. Fourteen men at \$1 per day.
- 13, 14. No answer.
15. Four horses.
16. About half the articles manufactured are sent to the western States.
17. The importation of foreign ale or porter does not injure the brewers here.
18. Not answered.
19. Very little exported.
21. The cost in material and labor has increased.
22. No answer.
23. No protection needed.
- 24 to 40. No answer.

Pittsburg. From John B. Sheriff.

1. Pennsylvania, Allegheny county.
2. Sheet iron; cooking stoves; copper, tin, and sheet iron; no steam or water power.
3. In 1843; joint stock.
4. One thousand two hundred dollars invested in buildings and tools.
5. No answer.
- 6, 7, 8. The rate of profit, exclusive of labor, is about twenty-five per cent. No borrowed capital. The profits have increased, in consequence of a general increase of business, since 1843; no capital otherwise invested.
9. Cannot say with certainty; probably about \$3,000; cannot describe all the articles without writing a volume; cooking stoves vary from \$50 to \$300; copper pipe at 40 cents.
- 10, 11. Cannot tell the quantity of copper and tin plate used; its cost is, for copper 30 cents per pound, and for tin plate \$11 50 per box; tin plate imported; is not aware of any tin or copper ware imported from foreign markets.
- 12, 13. Four men, three boys; work 11 hours per day in summer, 10 hours in winter.
14. From \$1 to \$1 75 is paid, depending upon circumstances.

M—Continued.

15. No answer.

16. They do.

17 to 19. No answer.

20. Generally for cash; when on credit, not to exceed four months.

21. The cost of the manufactured article has increased in consequence of an advance of two cents per pound on copper, and \$2.50 per box on tin plate; no increase in wages.

22. No answer.

23. A specific duty of twenty per cent. would be an abundant protection, provided the tin plate should be admitted free of duty; the tin plate not being manufactured in this country, there is no competition, and the importer is enabled to add the duty to the first cost of the article, thereby making us pay higher by the amount of duty.

24, 25. No answer.

26. Three-fourths material, one-eighth wages or labor, and one-eighth profits.

27. None, except such as are used in families.

28. Cannot tell.

29. If the duty on ware and tin plate were reduced to 12½ per cent., with a corresponding reduction of all imports, the result would be felt only indirectly; all the large manufacturing establishments, upon which I depend, would close, and, as a necessary consequence, I should have to close also.

30. If compelled to close, having capital, I would employ it in importing.

31. No answer.

32. Salt and iron are not protected from a ruinous competition by their distance from the sea-shore, but by the duties now laid upon foreign salt and iron; if the present duty on salt is taken off or reduced, at least one hundred furnaces in this State must be abandoned.

33 to 37. No answer.

38. Has greatly increased since the tariff of 1842.

NOTE.—The foregoing returns were forwarded to the Department by J. B. Guthrie, Surveyor and Inspector, Pittsburg, Pennsylvania, who furnishes a list of the names of manufacturers (188 in number) in the adjoining counties of Pennsylvania, to whom he had furnished the "questions;" together with a copy of his note to each, soliciting their attention to the subject. He states that "only four of the manufacturers have returned answers."

The letter of Mr. Guthrie enclosed, in addition to the above, a communication from S. Morrow, who states that he is "not sufficiently acquainted with the subjects of inquiry to give satisfactory answers;" that, in his "own business (the manufacture of tin, copper, and sheet iron ware) there has been no foreign competition; the bulky nature of the article, and the small proportion of value which the labor bestowed bears to the material, preclude it."

M—Continued.

George F. Lehman (post office, Philadelphia) regrets his inability to furnish answers to the questions, and gives his own views, generally, on the tariff.

ANSWERS TO CIRCULAR No. 2.

Gettysburg. From C. W. Berbecby, Postmaster.

1. Wheat, rye, corn, and all cereal grains.
2. Cannot answer.
3. Depend on the success of the farmer.
4. Average profit small, in consequence of low prices.
5. The farming interests more encouraging previous to 1842 than since.
6. Average prices for wheat, previous to 1842, \$1 25; since that time from 90 cents to \$1.

[No other questions answered.]

Hollidaysburg. From Joseph Kemp.

1. Wheat, rye, corn, oats, potatoes, buckwheat, &c.; no cotton, rice, or tobacco.
2. At least five-sixths.
3. To a very great extent; but not so great as to the mining and manufacturing interests.
4. The average profit on capital (after paying labor and supporting families) has been about as good as the average of manufacturers or merchants. Farms will not rent for more than $3\frac{1}{4}$ to 4 per cent. (clear of taxes) on the capital invested in them, or the amount they would bring if exposed to sale; but this is considered a safer business and investment. The price of land, compared with the profits, has been high. Since 1842 rather lower, owing to a nearer approximation to a specie standard. Land was higher in 1837, 1838, and 1839, when the country was full of paper and matters unsettled, than since, as persons were willing and anxious to invest their paper dollar in land as soon as possible.
5. The annual profit for the time referred to was rather higher than now. True, the price of flour was about double what it now is, but that was, in part, owing to a failure of crops.
6. No answer.
7. The tariff laws have always affected agriculture immediately in the vicinity of manufacturing establishments favorably, by furnishing a market for their productions; it affects those at a distance, also, by leaving to them the city or foreign market. The condition of the currency has more to do with *prices and profits* than the tariff.
8. About the same as the ten preceding years.
9. They are.

M—Continued.

10. The prices of the staple manufactures are considerably lower than they were for the ten preceding years, averaging them; they are manufactured cheaper. Iron is cheaper. The price will still decrease, by reason of the immense quantity now making, and the number of new works going into operation. One county in this State alone is now putting up twenty-seven new furnaces, capable of manufacturing nearly one-half of the entire amount manufactured in the State in 1830. The impression that the tariff is to perform wonders, has put in motion capital and exertions that would astonish persons not conversant with the facts; the result must be over-production, low prices, and *ruin* to those who have made debts in the construction of their works. The present rates afford a sufficient remuneration. Iron that in 1837 and 1838 cost \$100 to \$110 per ton, can be bought at \$65 and \$70. Pig iron commands from \$30 to \$33 now. In 1837, 1838, and 1839, when the tariff was nearly off, it commanded \$45; showing that the currency produced this effect, and not the tariff.

11. It exports vast quantities of coal, iron, &c.

12. The foreign market, although consuming little, has much to do with the price of products. We could supply the entire seaboard with coal; England and Nova Scotia interfere.

13. There is a very intimate connection. We ought not to import as much as we export; we might as well throw the cost of premiums for exchange on our foreign friends, as to pay them ourselves. To do that we must tax their fabrics so high as to make it the interest of artisans to come among us, until we learn, and get fully established. And then the next most important step is to keep our currency good; keep prices low at home, and our manufacturers will make money; not by reason of high profits on a small quantity made, but by small profits on much made; then they can ship fabrics abroad. The present tariff cannot affect the exports, in the aggregate, other than to increase them. Instead of sending flour, we may send steam-engines and cotton fabrics to the places heretofore supplied by England; and when a failure of crops occurs, they must buy our flour in addition; and, without a failure, they will not take it.

14. As it regards the duties, I can only say that it does not affect them any now; at the present rates of iron but little can be imported. A terrific storm impends over the heads of many who are just going into business, on account of over-production, low rates, &c. I expect a decline of 10 to 15 per cent. in the price of iron within the next six or nine months; and it would be better to *avoid any panic*, as they might weather out the storm; and when once under way, the tariff will affect them but little, as competition will compel them to manufacture so cheap that they will not be affected by a revenue tariff.

15. No answer.

16. They are said to be greatly benefited.

17 to 20. No answers.

21. The rule requiring cash duties is much preferred; lower than the present rates, and cash, I would prefer.

M—Continued.

22. No answer.

23. Considerable prosperity prevails, but this is not to be ascribed to the tariff. A reaction must always take place in a country like ours after a suspension of business. Public opinion makes trade; manufactures, and business generally, start into life, when that on which their hopes were founded is really in operation for good or evil. All are in better spirits now than in 1840, 1841, and 1842, except *lawyers*. [The writer had stated previously that he was a lawyer.]

24, 25. No answers.

26. The tariff has been a benefit to the agricultural and laboring poor, as it has given employment to many, and purchased the surplus provisions of the farmer. The manufacturer labors under a delusion as to the protecting shield of the tariff; but others have been benefited notwithstanding, by reason of new works which have been erected under the belief that a tariff would exclude foreign iron.

27. No answer.

28. Coal and iron are the chief minerals of this State; and the amount produced now is full 50 per cent. greater than in 1840 and 1841.

DELAWARE.

ANSWER TO CIRCULAR No. 2.

Georgetown. From Charles Tunnell, Postmaster.

Cannot say that the tariff has had any effect in the county of Sussex; no cotton, rice, or tobacco raised, and no manufactures of any kind; principle staple Indian corn.

MARYLAND.

ANSWERS TO CIRCULAR No. 1.

Prince George's, Anne Arundel, and Baltimore. From Covington Manufacturing Company—Messrs. Ellicott.

1. Maryland; Prince George's, Anne Arundel, and Baltimore counties.
2. Pig iron, bar iron, boiler iron, nails, and spikes. Water and steam.
3. Has been conducted under various names for forty years.
4. Cost of the various establishments about four hundred thousand dollars.
5. Current stock on hand (including iron and nails unsold) is about one hundred thousand dollars.
6. Has not averaged six per cent. per annum; no difference in profit between the real and borrowed capital, except the interest paid on the latter.

M—Continued.

7. The tariff is the general cause of the increase or decrease of the profits, the compromise act having caused great losses.
8. Capital generally does not pay over six per cent per annum.
9. Generally our product is about \$300,000 per annum.
10. The manufacture being iron, the raw material has no value except that which is given to it by labor.
11. About the same as ours at the present rate of duty.
12. About 500 men.
13. Twelve hours the year round.
14. About the same throughout the United States; in Europe wages are less than one-half the rates in this country.
15. About two hundred and fifty.
16. Our manufactures are sold to all parts of the United States.
17. Foreign articles do enter into competition with ours at all their places of sale, except in the case of cut nails, which are not made in foreign countries.
18. In this country.
19. Few or none exported.
20. Generally on credit.
21. The value and cost of our manufactures are constantly fluctuating, as is also the cost of labor.
22. Prices generally, since the establishment of these works, have decreased about one-half; too general to be answered with any correctness.
23. Fifty per cent., because the cost of iron is produced solely by labor and agricultural products.
24. The present tariff has proved effectual except in relation to scrap iron.
25. No dividend has been declared; but the works have been somewhat improved.
26. See answer to 10th question.
27. Agricultural productions about one-half.
28. Cannot answer.
29. The business would be abandoned, and the property worthless.
30. Capital would be annihilated, and our people would resort to agricultural pursuits.
31. Answered in the preceding.
32. They are not; the largest iron establishments are tributary to the seaboard; but there are some 100 to 200 miles in the interior, and should those on the seaboard be destroyed by the reduction of 12½ per cent. duty, the interior establishments would seek a market in the West.
33. Unimportant.
34. Profits do not average over six per cent. at the present rate of duty.
35. Answered previously.
- 36, 37, 38. Cannot answer.
39. About 6 per cent.

M—Continued.

40. About seven-eighths of a dollar.

NOTE.—The above return, from the Messrs. Ellicott, is forwarded to the Department by General W. H. Marriott, Collector at Baltimore, with a letter from Messrs. Robert Neilson and George W. Burke, to whom the Collector had confided the duty of obtaining information called for by the circular of the 16th of April last, and that of the 10th of July. These gentlemen state that their “labors were almost entirely unaided by any official statistical records on which they could rely;” that they “had to depend in nearly every case on the voluntary information of gentlemen connected with the various interests referred to in the circular;” and that, “with few exceptions, their inquiries were responded to with readiness and frankness;” that, in relation to the latter circular, they had “placed in the hands of several gentlemen engaged in the manufacture of wool, cotton, iron, and tobacco, copies of the questions;” and that, “with the exception of the Messrs. Ellicott, proprietors of the Covington iron works, they had all declined answering.”

Since the above was written, several communications have been received in reply to questions numbered *two*. They are hereto annexed. The return from John Dukehard and the letter from J. T. Ducatel were received in communication from Moreau Forrest, marshal, &c., October 31, 1845.

ANSWERS TO CIRCULAR No. 2.

Baltimore. From J. Dukehard.

20. In answer to this question, (to which Mr. D. confines himself,) he furnishes the following table:

Cost of wood-screws, at the present duty of 12 cents per pound.

Size.	Weight.	Duty.	Net sterling cost, reduced dollars and cents.	Remarks on question 20.
inch, No. 6	4 ozs.	\$0 03	\$0 07	From the foregoing calculation, it will be seen that the duty of 12 cents per pound on wood-screws, from the smaller sizes up to $\frac{3}{4}$ of an inch, enables dealers to import them. As the size, and consequently the weight, is increased, the duty rapidly advances; so that a gross of screws, 4 inches, No. 20, the cost of which is \$1 10, pays, the weight being 12 pounds, \$1 44 and duties, or 130 per cent.
“ 7	6 “	04 $\frac{1}{2}$	08 $\frac{3}{4}$	
“ 8	8 $\frac{1}{2}$ “	06	09 $\frac{3}{4}$	
“ 9	12 $\frac{1}{2}$ “	09	11 $\frac{1}{2}$	
1 “ 10	1 lb. $\frac{1}{2}$ oz.	12	13	
1 $\frac{1}{4}$ “ 11	1 lb. 4 $\frac{1}{2}$ ozs.	15	16	
1 $\frac{1}{2}$ “ 12	1 “ 14 $\frac{1}{2}$ “	22 $\frac{1}{2}$	20	
2 “ 15	3 $\frac{1}{2}$ lbs.	42	35	
2 $\frac{1}{2}$ “ 16	4 $\frac{1}{2}$ “	57	46	
3 “ 18	6 $\frac{1}{2}$ “	79 $\frac{1}{2}$	68	
3 $\frac{1}{2}$ “ 19	10 “	1 20	92	
4 “ 20	12 “	1 44	1 10	

M—Continued.

Baltimore. From J. T. Ducatel, State Geologist.

28. Is willing to furnish information in reply to question No. 28, if he can be paid for the labor and expense.

Kent County. From James M. Spencer.

1. Wheat, corn, rye, oats. Tobacco is raised in some of the southern counties on the western shore.

2. Capital invested in agriculture, about \$150,000,000; in commerce, \$9,246,170; in manufactures, \$6,450,280; the two last named including all the mechanical and navigating interests. About nine-tenths of the capital of the State is invested in agriculture.

3. The manufacturing and commercial interests unaided by protective tariffs, are as dependent upon agriculture as agricultural property is dependent [on] the causes which regulate and control the value of agricultural products. It is the same from which commercial and manufacturing profits are derived. They are connected with and dependent upon each other to a very great extent; unless, by a system of legislative robbery, the agriculturist is plundered to increase the gains of the manufacturer, or *vice versa*.

4. Average profit on capital employed in agriculture on the Eastern Shore of Maryland for the last three years, has been very trifling, if any. Some of the best farmers have not been able to pay expenses; tenants, if not good managers, have not been able to pay their rents; and many farmers who have had to hire laborers to cultivate their farms, have found at the end of the year that their expenses have exceeded the proceeds of their farms. For the last three years agricultural products have been low, and manufactured goods high.

5. Is not prepared to furnish a definite answer. The profit on capital was, however, much greater upon an average than during the eight years previous to the compromise act, or than it has been since. Refers for particulars to Commercial List of Philadelphia for 1840.

6. No answer.

7. The condition of the currency of this State for the last three years has been very good. The price of produce low, which proves that the operation of the tariff, not the condition of the currency, depreciates the value of agricultural products. The currency has, no doubt, some influence upon the price and value of the staples of the country; but not so great as a protective tariff.

8. The State raises cattle, hogs, and provisions sufficient for its own use. Horses and mules are brought into the State principally from Indiana and Illinois. The prices of these have varied, as the prices of produce, and from the same causes.

9. Unaided by protective tariffs, commerce and manufactures would be dependent upon agriculture. Unless it prospered, they could not. By the operation of the protective system, the dependence is destroyed. The manufacturer rides and rules over the plundered ploughman, and

M—Continued.

commerce and manufactures are injured and depressed by this system of legislative favoritism.

[The other questions are not answered.]

Baltimore. From Robert Neilson and George W. Burke, Inspectors of the Customs.

1. Wheat, corn, and tobacco.
2. The whole capital of the State (assuming the last assessment of the real and personal property within its limits to constitute said capital) is about \$200,000,000; about \$90,000,000 of that amount engaged in agriculture.
3. The interests mentioned are very intimately connected with and dependent upon the agricultural productions of the State, as they afford the merchant, mechanic, manufacturer, and ship-owner objects for the profitable employment of their capital and industry.
4. It is difficult to answer this question, the profits of farming depending so much on *soil, location, and management*. The duties on imports but incidentally affect prices of products; the great regulators in this matter are *supply and demand*. The average *net* profits of well-conducted farms cannot be estimated at more than about 5 per cent.
5. Taking the annual average prices of the staples referred to in the first answer for the last thirteen years, we do not perceive any material *actual* difference in the profits of the two periods; for although prices may have advanced after the suspension of specie payments in 1837, yet the expense of production kept pace with the advance of price.
6. We refer to a paper hereto annexed. (See table on page 359-60.)
7. See answer to question 5.
8. The State raises but a small proportion. The supply of horses and mules is principally from Ohio and Kentucky; cattle, sheep, and hogs, from Virginia, Ohio, and Pennsylvania. Cannot tell the number of horses and mules imported from other States. Number of cattle about 50,000; sheep, 40,000; hogs, about 100,000. About one-eighth of the cattle and hogs leave this for other markets. The prices have averaged for the last three years about \$5 per cwt.; for the ten preceding years, about \$6, which may be attributed to the fluctuations in the money market.
9. Any decided advance in the prices of our products must be caused either by deficiency at home or demand abroad. If to the latter, the interests referred to in this question will be more or less affected and their profits influenced.
10. We understand by "protected articles," manufactures of cotton, wool, iron, and sugar; their prices have not varied much, during the last three years, from the prices of the preceding ten. This is attributed, mainly, to increased supply, produced by competition, improvements in machinery, and other facilities in their manufacture. What proportion these prices bear to the prices of the staples during these periods respectively, we cannot say.
11. The State exports a large amount of her cotton manufactures, and

M—Continued.

some manufactured tobacco. The export of cotton goods has been increasing for years, particularly since the tariff of 1842, their prices in foreign ports being regulated by the demand.

12. Nearly the whole of the tobacco crop (averaging 30,000 hogsheads per annum) is exported to and sold in Europe. Flour, corn, beef, pork, fish, and other provisions, are sent to South America, the West Indies, and England; cotton manufactures to South America and China; the proportion exported to what is raised and made, not known. All the articles above named, with the exception of tobacco, meet with competition abroad. The high duties imposed on imports must, unquestionably, lessen the demand for our exports.

13. There is this connection between imports and exports, that if a country continues, for any length of time, to import more than she can export, a balance will be created against her, which must be made good by the export of the precious metals, and *vice versa*. The present rate of duties operating to the exclusion of many articles of foreign production, it necessarily follows that the countries producing them do not take as much of our products as they would were the duties such as to enable them to send their goods to our markets.

14. There are many and extensive manufacturing establishments in our State, consisting principally of flour, cotton goods, woolen goods, iron, soap and candles, liquors, gunpowder, glass, tobacco, chemicals, leather, refined sugar, &c., &c. The number not known; capital invested about \$7,500,000. As their profits cannot be ascertained, we cannot say what rate of duty on similar articles would enable them to sustain themselves.

15. Our citizens have been, and still are, extensively engaged in the business of ship-building and navigation. The present condition of these interests is progressive and prosperous. Cannot say how they are affected by the tariff.

16. Cannot say.

17. As regards the effects of a warehouse system, there are different and conflicting opinions. Those in favor of the system contend that it would greatly facilitate commercial operations in general, and be particularly favorable to men of limited capital, affording them advantages which they do not possess under the present rule of cash duties. On the other side it is urged that it would enable foreigners to compete injuriously with our own merchants, and concentrate nearly the whole of the import trade in the city of New York.

18. The abolition of drawbacks would operate injuriously on the commerce of the country.

19. There are but few articles, under the present system, that do not enjoy the benefit of drawback. No important beneficial effect would be produced by extending the privilege.

20. Low-priced cotton goods, the inferior qualities of carpeting and other woolens, low-priced silk goods, wood-screws of larger size than $\frac{3}{4}$ inch, and some articles of hardware.

21. The minimums of the present tariff and cash duties affect favor-

M—Continued.

ably—the former the manufacturer, the latter the importer of large capital. The other great interests of the State are injuriously affected by their operation.

22. Tea and coffee. An average duty of six cents per pound on tea, and one cent on coffee, would not be felt by any class of the community, and, at the same time, produce considerable revenue.

23. No answer.

24. All the “protected articles” are extensively consumed, and, with the exception of low-priced cotton goods, not manufactured in sufficient quantities to supply the demand for home consumption. We may mention, in addition to the “protected articles,” glass bottles, glass tumblers, demijohns, baizes, flannels, ox and trace chains, cigars, railroad iron, pig iron, salt, molasses, wood-screws, cordage, &c., &c., as being in constant demand, and manufactured only to a limited extent. The effect of the present system of duties on the above articles, and many others that might be mentioned, is to enhance their price to the consumer, and thereby operate injuriously to all classes except the manufacturer.

25. In the preceding answer several articles are enumerated partially manufactured in this country, the prices of which are greatly enhanced by the operation of the present tariff law. Black pepper and raisins are extensively consumed, and are subjected to very high duties. Other parts of the question not answered.

26. The present duties on imports have induced capitalists to engage extensively in manufactures; thereby creating, at various points, increased consumption of the fruits of the earth. In the vicinity of manufacturing establishments lands have increased in value, and most of the agricultural products are readily disposed of, either for money or in exchange for goods. The State is now prosperous—all her interests are in a healthy condition. How a modification of the present tariff would affect her prosperity, we are unable to say.

27. The average price of wool in this market, since the tariff of 1842, is 26 cents per pound. For the ten preceding years the average price was 33 cents. The quantity raised in the State not known; the principal supplies derived from the West.

28. Iron, magnesia mineral, chrome, and coal. The annual product of iron ore 130,000 tons, worth \$4 per ton; 300 tons magnesia mineral, worth \$7 per ton; chrome, 300 tons, worth \$18 per ton; coal, 12,000 tons, worth \$4 75 to \$5 per ton, in this (Baltimore) market.

A statement showing the annual average prices of wheat, corn, and tobacco, in the Baltimore market, for three years, from 1842 to 1844, inclusive.

Years.	Wheat.	Corn.	Tobacco.	No. of hogs-heads Maryland tobacco inspected in Baltimore.
1842.....	105 cents.	51 cents.	\$5 00	33,653
1843.....	92 “	49 “	5 00	29,848
1844.....	91 “	41 “	5 50	32,101

M—Continued.

And for the ten preceding years.

Years.	Wheat.	Corn.	Tobacco.	No. of hogs-heads Maryland tobacco inspected in Baltimore.
1832.....	113 cents.	69 cents.	\$4 87.	20,643
1833.....	115 “	61 “	5 60	18,099
1834.....	102 “	61 “	5 56	19,386
1835.....	126 “	82 “	6 00	24,930
1836*.....	172 “	80 “	5 81	23,804
1837*.....	177 “	90 “	4 75	25,788
1838*.....	166 “	75 “	6 00	23,464
1839.....	138 “	75 “	6 00	22,558
1840.....	100 “	50 “	5 00	31,211
1841.....	112 “	56 “	5 00	29,404

Baltimore. From C. E. Wethered, (a Manufacturer.)

1. Wheat, Indian corn, tobacco, hay, and fruit.
2. Not known.
3. All links of the same chain, depending on each other.
4. Cannot be stated with precision. Farming and planting must pay better on the capital invested than anything else. The State has been improving since the tariff of 1842.
5. No answer.
6. Prices of agricultural products depend on the *supply* and *demand*. Other parts of question not answered.
7. The operation of the tariff has given a stability to currency which would not exist without. Prices and profits have been more uniform.
8. Does not raise a sufficient supply of horses, but draws its supplies from other States. There is constantly a fluctuation in prices, depending on supply—perhaps greater regularity at present than before the passage of the tariff of 1842.
9. They are so far dependent that when, from any cause, the farmer realizes good returns, all derive advantage. At times, the profits of some do not depend so immediately upon the others. For instance, the cotton manufacture, within the last year or two, owing to the opening of the Chinese market, and the demand being greater, has been more profitable. The cotton manufactures of other countries have been equally profitable during the same time, from the same cause.
10. The average prices of what are called protected articles have been lower for the last three years than the preceding ten, taking into consideration the raw material and the price of labor.
11. Exports, principally cotton goods, and some manufactured tobacco. Prices abroad have depended on the condition of the foreign market—sometimes netting good returns and sometimes loss.

* In consequence of the partial failure of the wheat crops of 1836 and 1837, prices advanced, and large quantities were imported from foreign countries. 1,671,572 bushels of wheat were received into the port of Baltimore during these three years.

M—Continued.

12. All goods exported are consumed abroad. Prices are governed by the demand, whether home or foreign; but when shipped are generally sold. The products of this State are shipped principally to South America, the West Indies, and tobacco to Europe. They meet with competition from other points. We cannot see how the tariff prevents our meeting them with success, unless in the article of breadstuffs and provisions; much the larger market for which is the home market, and the prices of which would be lower but for that market.

13. No country can long continue to *import* where the importation exceeds the exports; for *coin* would be drawn to meet the difference, which would soon derange the currency and produce distress.

14. We have a number of manufacturing establishments of cotton, wool, leather, iron, &c. The profits have been greater the last three years than *immediately* before that period, particularly the cotton—caused, as before stated, by the opening of the China market. The profits depend upon skill, management, &c. Some make nothing; others do well. A fair tariff, not lower than 30 per cent., is necessary to keep them in operation. Nothing would make them realize as much profit as the farming and planting interests.

15. Is extensively engaged in ship-building; not so much so as before the *West India treaty*; that treaty injured the shipping interests more than everything else. Not affected by the tariff.

16. Impossible to say what proportion. The commercial interests are benefited by strong tariff laws, by giving greater security to commerce.

17. The warehousing system is calculated to give an advantage to the *European* over the American merchant—the *interest* on capital or money being *less* abroad than in this country.

18. Some advantage might be derived from the establishment of a warehousing system to those engaged in exports of goods to foreign markets, but not sufficient to do away with the injuries to other branches of trade.

19, 20. Not known.

21. No answer.

22. Tea and coffee.

23 to 25. No answer.

26. The present duties are advantageous to the agricultural products. The State has been improving under the system, caused by the *certain* home market.

27. Considerable wool raised in the State. Prices depend on *quantity, quality, and condition*. Prices lower now than they have been, owing to the tariff—giving the home market to the producer of the article. Increased protection has had the effect of bringing down the price.

28. The mineral products of the State are principally iron, coal, and chemicals. Prices not known.

Baltimore. An importing merchant, [name not given,] received with the returns from William H. Marriott, Collector.

17. The warehouse system would be injurious to Baltimore, by throwing all the trade into New York, and that in the hands of foreigners.

M—Continued.

20. Flannels, baizes, fustians, cords, and velveteens, low-colored cotton goods and white cotton goods of all descriptions, are prohibited, or nearly so, by the excessive high duty.

21. The minimum duty of the present tariff acts so as to make the poorer classes of people pay higher rates of duty than the rich. The cash system is preferable to the credit. The warehouse system would throw all the business into New York.

23. The operation of the present tariff upon the manufacturers is to enable them to make large profits on their goods without being required to use extraordinary skill. The articles on which large profits are made are woolen cassimeres and brown cotton goods of all kinds.

Vienna. From B. H. Crockett, Collector.

1. The agricultural productions of this portion of the State are wheat, rye, corn, oats, potatoes, &c.; no cotton, rice, or tobacco.

2 to 7. Does not know.

8. This portion of the State does not raise a sufficient supply of horses, mules, and hogs. Horses are supplied from Kentucky, Ohio, Pennsylvania, and some from New York; mules from Kentucky; bacon from the city of Baltimore—originally, he believes, from Ohio. Cannot answer the remainder of the question.

9, 10. Not answered.

11. This portion of the State exports lumber and wool, but to what amount he does not know.

12, 13. Cannot say.

15. In this portion of the State vessels are built—some coasters, but principally for the bay and river trade. Has not the information to answer this further.

16 to 27. Cannot answer.

28. No mines are worked in this portion of the State.

In closing his letter, he says that he enclosed the circulars to several gentlemen of both political parties, whom, from their general intelligence and political standing, he considered qualified to give the desired information, from only two of whom he received answers.

Indian Town. Hon. John N. Steele; enclosed in a letter from B. H. Crockett, Esq.

Regrets that he can give no answer to the questions of the Secretary in regard to the operations of the tariff. The general impression prevails here that the only regular and certain demand for the products of agriculture is the home market, and that that will increase with the extension of manufactures at home, and increased diversity of employment of capital. Speaks of Mr. Rush's report on the subject of manufactures while Secretary of the Treasury. Speaks of Mr. Cambreleng's report from the Committee of Ways and Means of the House of Representatives in 1836 or 1837, showing, from official sources, that the importation of the protected articles since the tariff era of 1816 has

M—Continued.

steadily increased, and the duty, of course, still a tax. How the high wages and high rate of interest in this country are to compete with the low wages and low rate of interest in other countries he cannot see; but supposes the agriculturist to be compensated by the production of his products at home, as he can find no demand abroad. Speaks of the large profits made by the manufacturer, and supposes that competition will eventually reduce their profits and prices.

Cambridge. From James A. Stewart.

Rérets that he has not the time to answer the questions in detail. Can only say that the operation of the present tariff is highly injurious to the general interests of this section of the State, and that the reduction of the duties on imported articles to the revenue standard would be highly advantageous.

Baltimore. From William Miles.

Has been dealing very much for the last two years in the article of salt, and begs leave to present certain facts in relation to it. The duty charged on Turk's Island salt, of 8 cents per bushel of 56 lbs., is equal to a duty of 10 or 11 cents per Winchester (common) bushel. The cost of the article, per English Winchester bushel, at Turk's Island, during the last two years, has been $6\frac{1}{2}$ to 7 cents per bushel measure, (Winchester.) There is an export duty there of one cent per bushel; so that it costs, on board the vessel, about $7\frac{1}{2}$ to 8 cents per bushel, free of other expense, as the sellers there put it on board without further charge.

The freight from Turk's Island to the United States has been at about an average of 8 cents per Winchester bushel measure, or as follows:

To Norfolk, 7 and 8 cents; to Baltimore, 5 to 8 cents; New York, 8 to 10 cents; Philadelphia, 8 cents; Boston, &c., 8 to 10 cents; New Orleans, 8 cents. He supposes 8 cents to be a fair average.

RECAPITULATION.

Cost of a bushel measure at Turk's Island.....	7 cents.
Export duty there.....	1 "
Freight to the United States.....	8 "
	—
	16
Duty at the rate of 8 cents per 56 lbs.....	11 "
	—
Cost of a bushel measure (Winchester) in the United States..	27 "

Turk's Island was settled by the English, from Bermuda, about one hundred and fifty years ago. Their only business is salt-making. They are entirely dependent on the United States for a market for their salt, except what they sell to Nova Scotia, &c. They draw their supplies from this country almost entirely. Does not know why the duty on salt was fixed so high, but supposes it was to protect the salt-makers of New

M—Continued.

York, Kentucky, Virginia, &c. But this he does know: that the people of Turk's Island are extremely anxious to have the duty reduced, because they know that if it is, the price of their salt will rise several cents per bushel at the Islands. If the duty were taken off he thinks it would rise 5 or 6 cents per bushel there. Such has been the case before, and on the imposition of the duty of 1842 the price fell there.

He is a ship-owner, and is in favor of free trade, but will state what he knows.

Gets salt also from Bonaire, a Dutch island near Curaçoa, on the coast of New Granada, off Maracaibo, at 6 cents; also from Cadiz, St. Ubes, in Portugal, &c.

The German vessels that come to this country to transport tobacco to Europe often call at St. Ubes, near Lisbon, and bring salt (under our reciprocity treaties) as favorably as our own can; and they are well satisfied if they can earn 5 per cent. interest on the capital employed in vessels, &c. They pay less wages than we do to seamen.

Speaks of the quantity of salt made at Key West, and of the number of manufactures of various kinds that will spring up in this country under the protection afforded by the present tariff.

 VIRGINIA.

ANSWERS TO CIRCULAR No. 1.

Richmond City. From Charles Cumberson.

1. Virginia, city of Richmond.
2. Lock manufactory; no power used.
3. In 1840; an individual establishment.
4. In grounds and buildings about \$6,000.
5. About one-third material, and two-thirds wages.
6. Not answered.
7. Very little change in the last three years.
- 8, 9. Not answered.
10. More than seven-eighths raw material, consisting of copper, at 16 to 17 cents; sheet iron, at 8 to 8½ cents; bar and rod iron, from 4 to 7 cents; and spelter, at 8 to 10 cents; this last-named article is enormously high; has known it to be as low as 2¼ to 3 cents per pound; advance caused by the immense duty upon it.
11. Imported articles from England about 25 per cent. cheaper, but inferior.
12. Four men, and four boys.
13. Ten hours per day the whole year.
14. Not answered.
15. No horses or other animals employed.
16. Sold from the manufactory to consumers.
17. Where regard is paid to the quality of the article no competition

M—Continued.

exists; but where it is otherwise, (as in the case of contractors to fulfill the letter of their contracts,) then we come into competition with the imported article.

18. In Richmond, and the adjoining towns and country.

19. None exported.

20. Sold on a credit of three months.

21, 22. Not answered.

23. The duty on locks is not essentially too high, on account of the unfair competition with the English manufacture, as explained in answer to question 17; our articles being superior to the imported:

24 to 26. Not answered.

27. About \$400 of agricultural productions, and about \$600 of other domestic productions.

28. Not answered.

29. The reduction of the duty to 12½ per cent. on articles similar to those manufactured by me would render my business unprofitable.

30. Not answered.

31. This being my legitimate business, (having served an apprenticeship of seven years,) I should regret being obliged to abandon it.

32 to 40. Not answered.

NOTE.—The above was enclosed to the Department in a letter of September 27, 1845, from Thomas Nelson, Collector, Richmond, Virginia, who says that, "as soon as practicable after the receipt of the circular of July 10, he sent copies of the questions to the various manufacturers in the city, with a request to be furnished with answers as soon as convenient. No person had furnished returns except in the above case." Mr. Nelson says, "most of the gentlemen are strong tariff men, and are therefore unwilling to answer the questions, lest they might have an unfavorable effect upon their business."

East River. From William Williams, Surveyor.

Says that "there are no manufactories of any kind within his limits."

Yorktown. From William Nelson.

Says, that "there are no manufactories in the country, and nothing from which information can be obtained in regard to the tariff;" but that in relation "to the products of the country," he will collect and forward all the information in his power.

ANSWERS TO CIRCULAR No. 2.

The annexed, from James Pointz, Marshal western district of Virginia, under date of October 27, 1845, has reference to the questions numbered from 1 to 28, (being Circular No. 2.)

M—Continued.

Staunton. From James Pointz.

1. Horses, cattle, mules, sheep, swine, poultry, wheat, barley, oats, rye, buckwheat, corn, wool, hops, wax, potatoes, hay, flax, hemp, and tobacco.

2 to 7. No answer.

8. My district does, and exports to Eastern Virginia, Maryland, &c.

9. No answer.

10. Average price of produce less in the last three years than in the ten preceding.

11. No answer.

12. No data as to amount; but flour and tobacco are the principal articles exported.

13. No answer.

14. The manufacture of iron has increased since 1842, say 10 per cent.

15. No ships built.

16 to 25. No answers.

26. The opinion is, that the agricultural interests are materially injured by the tariff of 1842; and for this, and other reasons—its inequality, &c.—my district is opposed to it, but is in favor of a *revenue* tariff, which will be made to operate equally on all the great interests of the country.

27, 28. No answers. Residing in the interior of the country, and my district being almost entirely agricultural, and the State having made no provision to ascertain its resources, &c., it is impossible to answer the questions satisfactorily.

NORTH CAROLINA.

There are no returns from this State. J. Ramsey, Esq., Collector, Plymouth, North Carolina, under date of July 30, 1845, acknowledges the receipt of "copies of questions," and proposes to "forward them to the establishments in that State." Under date of September 24, 1845, Mr. Ramsey says that the copies had been "forwarded through the Governor to the several establishments in the State, with a request that answers should be forwarded," &c. Only one answer had been received, which is enclosed in Mr. R.'s letter. This is from Battle & Brothers, Rocky Mount, North Carolina, who decline answering the questions; first, because no manufacturer can answer them correctly; and second, because any manufacturer who would answer them incorrectly should not be relied on.

Since the above was written, a letter has been received by the Department from M. V. Jones, Collector, Wilmington, North Carolina, dated October 20, 1845, furnishing the following information.

M—Continued.

ANSWERS TO CIRCULAR No. 1.

Wilmington. From M. V. Jones, Collector.

1. In Cumberland county there are six cotton factories.
 2. All water power.
 3. All established previous to 1840; three are joint-stock companies.
 4. Rockfish factory is the most extensive; its capital \$143,000; the other five will average \$40,000 each.
 6. Annual rate of profits does not exceed 14 per cent.
 8. The lumber business and that of procuring turpentine is as good as the manufacturing.
 11. No similar articles of foreign manufacture are sold in this State; (these factories *only turn out yarns and plain web*.)
 13. Ten hours per day.
 16. A large portion is sold in the northern cities.
 17. No foreign competition.
 18. Almost entirely in the United States.
 19. A small portion is exported to the British North American Provinces, but no shipments are made direct from North Carolina to foreign ports.
 20. Generally three months' credit.
 23. Nothing similar is imported into North Carolina.
 32. No manufactories of salt now in operation. The western portion of the State is supplied with domestic iron; the factories are remote from navigation and from the points of importation, and consequently little, if any, affected by foreign importations.
- The other questions not answered.

ANSWERS TO CIRCULAR No. 2.

Newbern. From Thomas S. Singleton, Collector.

1. North Carolina produces cotton, rice, tobacco, corn, wheat, and oats.
11. The State exports boards, plank, scantling, square timber, masts and spars, staves, shingles, heading, hoops, tar, pitch, rosin, turpentine, and spirits of turpentine.
17. The warehouse system would be preferable to the present system, which has almost entirely destroyed the little foreign commerce of this place; and I think the old bonding system would be best in this State, as the importing merchants generally have warehouses of their own. The present high cash duties will destroy the commerce of this State entirely.

Elizabeth City. From William D. Pritchard, Collector.

1. Cotton, tobacco, rice, wheat, corn, &c.; the last two forming almost the entire exports.

M—Continued.

2. Nineteen-twentieths of the capital employed in agriculture.
3. All other interests dependent on agriculture.
4. Annual average profits for the last three years have not exceeded two per cent., partly in consequence of a failure of crops.
- 5, 6. The agricultural prosperity of the State was never so great as from 1832 to 1841—capital paying from 5 to 8 per cent. The year 1842 was disastrous from loss of all crops.
7. The prices from 1832 to '41 resulted, in a great measure, from the act of 1833, and as but partially the effect of a redundant currency.
8. The State produces a sufficiency and an excess, except horses and mules, which are brought here, in limited number, from Ohio, Indiana, Tennessee, Kentucky, and Western Virginia. The prices have been 33 per cent. lower the last three years than the ten preceding. The decline I attribute to the reduced means of purchasing; in consequence of the low price of wheat and corn.
9. The commercial, mechanical, and navigation interests, (and the manufacturing, also, to some extent,) are so connected and dependent on the agricultural prosperity, that their success is in nearly the same ratio.
10. The prices of protected articles have not been reduced in anything like a fair proportion to the staple products within the last three years. A monopoly has been enjoyed in the manufacture of these articles; and, in a corresponding ratio, the means of purchasing our staples have been cut off. We suffer more from diminution in the price of our staples than we do from the increased price of their goods.
11. We export tar, turpentine, lumber, salted fish, &c.; it is difficult to say whether they have been affected by the tariff of 1842.
12. We export but little direct, owing to the peculiar situation of our State and its bad outlets to the ocean; most of our produce finding its way to New York, (through the ports of Virginia,) and to South Carolina and Georgia. Some lumber, corn, and beans, go directly to the West Indies. The prices are regulated by the foreign demand.
13. The idea that one country can continue to import or export *alone* is absurd. The present tariff must have the effect to reduce our exports to the extent that it prohibits the importation of foreign goods.
14. We have twenty-five or thirty manufacturing establishments (mostly cotton) in the State. They are said to be doing well.
15. Ship-building was once followed to a great extent, but at present there is not enough tonnage to do the coasting trade, having to rely on the canal boats of Norfolk, and the New England vessels.
16. The capital employed in commerce is about as one to two of the agricultural products and staples for sale and export. The effect of the tariff is very injurious on commerce.
22. I merely remark that salt, molasses, and a small quantity of sugar, form almost the only articles of direct importation; and under the present system of cash duties, the importer is forced to sell very often at a great sacrifice.
23. No answer.

M—Continued.

24, 25. The article of salt, (say Turk's Island, most used here,) the duty on which is nearly eleven cents per bushel, (more than its original cost,) is much complained of. Other parts of the question not answered.

26. The present duties do not benefit the agricultural, commercial, or mechanical interests of the country in any manner; and these interests require that the present rate of duties should be reduced.

27, 28. No answers.

SOUTH CAROLINA.

ANSWERS TO CIRCULAR No. 2.

From P. W. Fraser.

1. Wheat, corn, rice, cotton, tobacco, potatoes, sugar, hay, hops, silk, wine, &c. Rice, cotton, corn, wheat, and potatoes, are the principal staples of South Carolina. In 1840, 60,590,861 lbs. of rice were produced, 61,710,274 lbs. cotton, 14,722,805 bushels corn, 968,354 bushels wheat, and 2,698,313 bushels of potatoes.

2. Lands, and manual labor principally.

3. For a successful operation of each, require those four important interests; but to what extent cannot say.

4. The price of rice has been very low for several years, until the present time; and my estimated average profit on capital for the last three years 6 per cent., after deducting all expenses. I confine my answer to this one particular.

5. Am not aware that there has been any great difference, within the time stated, in my annual profit on capital.

6. The price of rice from the year 1832 to 1844 has varied almost every year from 60 cents per bushel, rough rice, to \$1; clean rice \$2 40 to \$4 per 100 lbs. I estimate my average price of rice at about 70 cents per bushel rough rice, or \$2 80 per 100 lbs. clean rice, in consequence of rice selling oftener at the lower than the higher point of the market. Indeed, it has seldom happened that rice sold in the Charleston market at \$4 per hundred clean rice, or \$1 per bushel rough rice.

The annual average income per hand or laborer, deducting all expenses, can be easily estimated by the hire, by which standard I am disposed to be governed; and I consider full-task hands must have brought annually during those years \$60 per head, and the furnishing \$15, leaving \$45. Many planters realize \$100 or more; but much depends upon the quality of the soil, and its situation, whether safe or unsafe, old or new, and many other circumstances.

7. I am not prepared to say that there is any material difference in my annual profit on capital for the ten years alluded to; and I might so say as to the prices and profits, [they having] been affected by the operation of the tariff laws. As long as these unconstitutional and oppressive duties prevail, it will be a difficult matter to prove whether

M—Continued.

we are richer or poorer to-morrow. We have felt severely the effects of taxation for years; and all that we desire is to witness the effects of duties reduced to a revenue standard. All duties lessen the ability of the planter, and lessen the income by increasing the prices of such articles as are necessary for consumption. The essential articles of blankets, plains, and implements of husbandry, cost to the planter every cent of the duty; which so much increases the price as to render it exceedingly onerous, particularly to the poorer classes. If a system of taxation on domestic manufactures could be placed on an equality with the foreign, we would soon discover the difference in the prices of our agricultural staples; and until a monopoly ceases in our Government, there is little hope of better things.

8. The State of South Carolina is not dependent on any State, and raises largely of every kind; but many horses and mules are brought into the State and sold, from Kentucky, Tennessee, &c. Number of horses in 1840, 129,921; but cannot give the average annual amount or price for the years specified.

9 to 25. No answers.

26. As a rice planter I have never been benefited by any duties. (See answer to 7th question.) South Carolina improves but slowly in proportion to the northern and eastern States, where they have all the benefits, and we all the evils and burdens of taxation.

27. Aggregate amount of wool in 1840 was 299,170 lbs. Previous to and after I cannot say; prices generally prevailing from 25 to 50 cents per lb.

28. In 1840, iron 2,415 lbs., salt 2,250. Gold, granite, marble, and other stones, are found in this State, but cannot say what quantity or price for the years specified.

Waccamaw Beach, near Georgetown. From R. F. W. Allston.

As some arguments and reasoning are found in the accompanying communication, (as well as facts stated,) which cannot possibly be condensed without destroying, to some extent, their force, the original communication is hereto appended.

WACCAMAW BEACH, near Georgetown, S. C., October 24, 1845.

Being requested to reply to certain "questions propounded by the Secretary of the Treasury," the undersigned, willing to furnish to the Administration any information in his power, yet earnestly protesting, in the name of the Constitution, against a tariff, founded on any pretext whatever, for any other than the *bona fide* purpose of raising revenue, and that in the most equitable manner, cheerfully responds, according to the best of his knowledge and belief, to the interrogatories as numbered.

The time is quite too limited to reply more fully. Responses 4, 5, and 6, are founded chiefly on his own experience in his own affairs. Owing to a secondary (not choice) location, the want of facilities, and other circumstances, he believes that he has met with only the ordinary success

M—Continued.

of every "well-conducted plantation." He therefore regards the following results of his experience as being very near the truth, (beyond, rather than short of it,) when considering the rice-planting interest of the State at large.

Very respectfully,

R. F. W. ALLSTON.

1. Cotton and rice are the agricultural staples of South Carolina. The following statements will be understood as relating to the latter staple exclusively, unless cotton should be expressly mentioned.

2. In the business of cultivating and preparing rice for market, the amount of capital engaged is estimated, approximately, at \$18,000,000.

3. On cotton and rice to the extent of nineteen-twentieths.

4. As a mere investment of money, seven and one-third ($7\frac{1}{3}$) per centum on the capital, estimating both real and personal estate at the supposed average market value.

5. Estimated in the same way about eight (8) per cent.

6. From 1832 to 1842 the annual average price of rice was about \$3 per cwt.* in 1842-'43, \$2 56; in 1843-'44, \$2 63; in 1844-'45, \$3.

The annual average income per hand or laborer, during the first term of ten years, was about \$130; in 1842-'43, \$83; in 1843-'44, \$96 71; in 1844-'45, \$128.

In 1844-'45, the general crop was short some 12,000 barrels, which caused prices to rise towards the last.

In 1845-'46, it is estimated that the general failure will be double, say 25,000 barrels; prices, therefore, will range over \$3.

7. An answer to this may be derived from a consideration of other replies herein. The state of the currency, it may reasonably be supposed, had some effect on prices a few years back, for example the year 1839, and consequently on profits; but the effect was ephemeral, as was the immediate cause. Trade, on the principle of *laissez nous faire*, will regulate itself and the currency.

8. This State does not; the supply is drawn chiefly from Kentucky. I have no means by which to ascertain the amount annually expended in this way; although less than formerly, it is still considerable. Many planters rear, as I do, about one-half the number of horses or mules, and all the oxen used in farming. For pork and bacon, in the year 1841 and prior, I expended \$200 per annum where I do not now lay out \$40, notwithstanding the quantity consumed on the plantation (about 10,000 lbs.) has been increased to this extent.

9. Yes.

10. I cannot answer satisfactorily.

11. Boards, scantling, shingles, staves, tar; further I cannot answer.

12. Of the rice crop nearly the whole, fifteen-sixteenths. Of the cotton crop about five-sixths. Prices of both are principally governed by the

* In 1832 the average price was \$2 81½; in 1833, \$2 62½; in 1834, \$3 18½; in 1835, \$3 25; in 1836, \$3 43½; in 1837, \$3 68½; in 1838, \$4 06½; in 1839, \$2 50; in 1841, \$3;—average, \$3 12½. For 1840 I am not furnished; having mislaid my account for that year.

M—Continued.

foreign demand, though the competition for home consumption helps to put up the price of the latter, or rather to keep it up.

The exports of cotton are principally to Great Britain and France; about one-eighth goes to the north of Europe, the Mediterranean, &c. The quantity manufactured in the United States is about one-sixth of the crop.

The exports of rice are principally to the north of Europe, Great Britain, and Cuba. To Great Britain it is shipped chiefly in the rough or crude state, in which state it is called *paddy*. Some shipments are made also to France, both cleaned and in the rough; the choicest samples are selected for the French market. About one fourth of the crop is shipped coastwise, principally to New York and Boston, whence, for the most part, it finds its way to the north of Europe and the West Indies. In Cuba the consumption of Carolina rice is about 17,000 barrels, (average 600 lbs.) Competition is met with here in rice grown in Old Spain, in Maranham, and Campeachy.

In England, and the north of Europe, the competition encountered is great; being from the Java and East India rice, which can be afforded much lower than ours. In England there are mills (constructed by Mr. Lucas of this State) which will prepare over 300,000 bushels. Whenever it becomes the interest of their capitalists not to purchase our rough rice, the East India paddy is put under the pestle, and thus thrown into the European markets, in a better condition far than they can possibly put it in in India or Java. The present tariff operates very unfavorably to us by levying high duties on such articles as would best suit for shipment to this State in lieu of remittances. For example, the rice shipped to Cuba would partly be paid for by return cargoes of sugar, but for the almost prohibitory duty on sugar. Again: the rice shipped to England would be paid for by return cargoes made up of hardware, cotton goods, wooleens, and salt, (which are the principal articles required in exchange for our produce,) but for the same almost prohibitory duties. Thus is our ability lessened and our trade crippled by the unwise legislation of our own countrymen.

In the year 1843 the amount of duties accruing was \$10,544,135, being an average rate of 36 per centum on the value of merchandise imported paying duty. In 1844 amount of duties \$29,137,000, being an average rate of 34.82 per centum on the value of dutiable merchandise. Owing to minimum valuations, together with the heavy duties on the particular articles consumed by them, the rate of duty paid by southern consumers is greatly more than this.

13. As much connection as there is between individuals trading horses.

If A cannot sell his saddle-horse in B—— market, without paying thirty per centum on his value for the privilege, he cannot purchase C's draught-horse at that place, but must look elsewhere for a more favorable market. Five ships arrive at Charleston from Europe. The supercargo of each is instructed to lay in a cargo of rice. One having on board his ship *Welsh plains*, (excellent woollen goods, with which our laborers are clad,) says to the rice factor, "As soon as I dispose of my plains, worth

M—Continued.

45 cents the yard, (original cost and transit charges,) I will take of you a ship load of rough rice, at 80 cents per bushel." On going to Mr. L., the merchant, he finds there a supply of "Chelmsford plains" (made at the North, and very inferior to the other, both in weight and substance) selling at 50 cents. Mr. L. tells him, "Sir, yours are greatly superior; but, to enable the manufacturers of the Chelmsford to compete with you in selling to the planters, Government has imposed on the introduction of your woolens a premium tax, in the shape of an impost, of 40 per cent. ad valorem. Now, to indemnify you for paying this duty, together with commissions, I must sell your goods at 65 cents, and it will require nearly two years to work this supply."

The supercargo, returning to the factor, says: "Mr. Factor, I have left my woolens with Mr. L. the merchant, to be disposed of at an advance of 20 cents the yard beyond the price I mentioned, this being rendered necessary by the exactions of your Government. The impost duty of 40 per cent. we cannot pay; this is out of the question; we could not live at it. The consumer, your own countryman, must pay it; and the quiet way to do the thing is the best. So we'll just add the duty imposed by your tariff on the price; (a majority of those who buy it will not be at all the wiser.) But, mark you; I cannot come back here for two years, and then I must fetch only one-third of my present cargo; (the planter, trusting to Providence for a mild winter, will too often prefer buying the Chelmsford, or some other goods, at 50 cents, to my Welsh plains at 65 cents.) I will take your rough rice again; but inasmuch as I shall have to fetch out two-thirds of its value in specie at a certain risk and loss of profit, or in bills of exchange, I will only be able to pay you 70 cents per bushel instead of 80 cents. After that, unless more wise and liberal counsels shall prevail in your national legislation in regard to your trade with our country, I shall be compelled to give up trading with you altogether.

"Although the rice of Carolina is the best in the world, yet to secure to myself and my principals a legitimate profit on our investment, I must trade with Java or the Indies."

One of the aforementioned ships is laden with hardware, another with carpeting (at 55 per cent. duty) and blankets, (82 by 72 inches, at 25 per cent. duty,) another with osnaburgs, another with salt—all of which articles are extensively used among planters; the same argument, in substance, will apply to each cargo.

This supposition will, in some measure, serve to illustrate the effect of the present high tariff on the imports, and ultimately on the exports, of the plantation States.

The course of trade, once interrupted, is with great difficulty, if ever, induced to resume its accustomed channel.

14. There are several cotton factories in the State operating on a small scale: In Pendleton, in Greenville, (one here of paper also,) in Spartanburg, (one here of iron also,) in Darlington, one owned by Colonel J. W. Williams, in which he employs from 40 to 50 operatives. There was one in Marlborough, with superior water power; but I believe it

M—Continued.

has been abandoned or converted to some other use. In Barnwell, the "Vancluse" is very successful; in Lexington, near Columbia, the "Saluda" company divided 5 per cent. the last half year. Limited as is the number of these factories, it is believed they are not dependent for their profits on the present duties; but it cannot be doubted that a number of them were brought into existence by the patronizing countenance of Government, and stimulated by the temptation to share a portion of the immense profits derived from their peculiar *tariff protection* by the similar establishments at "Lowell," Fall River, Paterson, and elsewhere.

15. I am unable to answer.

16. The capital thus invested is very limited, nearly all the exports from this State being paid for in bills of exchange upon the countries to which they are shipped. The present high duties, and the theory of *protection*, so fatally for us applied, forbid the importation to any extent of foreign productions and fabrics in return for our exports. Thus are both the commercial and agricultural interests of the States materially affected by the "tariff laws."

17. It would. By this means, the surplus productions and fabrics of any country could be shipped here, in order to be exchanged for produce, and be held for a market either on the spot or in the neighborhood of the mart, without the importer being compelled to pay the import before a sale could be negotiated. When such compulsion exists, it is often necessary to sell a part of the goods at an unfavorable moment, in order to raise the means of paying the duty on the whole; whereas, under a warehouse system, the expense of storage only would be incurred.

18. Unfavorably, by hampering the freedom of trade, abridging the privilege of the merchant importing to seek the best market for the time being. It would serve to lessen the inducements to native citizens to invest in commercial adventures, and to foreign capitalists to engage in our trade.

19. I cannot answer satisfactorily.

20. Manufactures of iron and steel, of cotton, of hemp, of wool, of leather, of copper; glassware of all kinds, paper, books, paints; all of which we would take in exchange for produce. The importation of these articles has been gradually diminishing latterly; thus showing that the high duties are becoming virtually prohibitory.

21. The system of minimums affects the great interests of our State by oppressing our people having small means; denying them the privilege of buying, at the legitimate price, the lower-priced fabrics best suiting their fancy and the condition of their pockets; again, by its general immoral tendency; for the rest, see 17th.

22. On tea and coffee an ad valorem duty one-half in rate of what is now levied on articles of more essential use to us, would yield a revenue of \$2,000,000; the value of these imports exceeds \$13,000,000, and they are consumed in the United States more universally than anything else, excepting salt and sugar, perhaps.

23. I know not.

M—Continued.

24. The effect has been very materially to diminish the importation of such articles, and to enhance their price.

The duties upon woolens, cotton bagging, and such articles of hardware as are extensively used in the agriculture of the State, viz: spades, scythes, chains, nails, guns, castings of all kinds, &c., operate injuriously on all the other industrious classes, inasmuch as they are compelled to buy what they want out of a more limited supply, consequently at enhanced prices, besides getting sometimes an inferior article; sugar and salt are two of the most important amongst the necessaries of life—on one the duty is about 100 per centum ad valorem, on the other even more than that.

25. See 20th. I have no means of saying what is the aggregate paid to Government; but I can speak confidently as to the sum paid (incorporated with the price) by an individual; a rice planter, working about one hundred hands, finds that his *plantation* expenses during the years 1844-'45 amounted to \$3,400; of this sum he has paid \$296 20, in the shape of Government duties on woolens, blankets, osnaburgs, salt, iron, leather, and hardware, for the necessary use of his laborers; if we were to include his personal expenses, articles purchased for use during the same year, other than those of ordinary necessity, namely, for household use, the amount of imposts would exceed \$400 for one individual consumer, whose habits are not extravagant.

These imposts operate unconstitutionally and unjustly, as a premium in favor of the northern manufacturer, at the expense (uncompensated by aught) of the southern and southwestern planter and consumer; whereas, by taxing some of the luxuries of life which are now admitted duty free, and putting a moderate duty on the articles, some of which are enumerated in reply to the twentieth question, the increased importation of such goods would, in a few years, more than make up for the diminution of the rate of duties, and altogether would raise a sufficient revenue to meet the expenses of the Government, reduced, as they should be, to the fair and just standard of a liberal economy.

Such a policy should recommend itself to enlightened statesmen by the consideration that it would tend greatly to effect a most desirable end, namely, to remove from the minds of the people of the South and Southwest the impression that they are bearing an unjust and onerous share of the burdens of the Government.

The supplies heretofore enumerated are received chiefly from Great Britain and the Continent, in exchange for our rice, on which (the rough rice in particular) the duty in England is trifling, in comparison with our duties on their manufactures of iron, wool, and cotton.

Many of our cotton planters have already set about manufacturing at home their woollen and cotton goods; I have received, as a present, some of the goods thus made, now and heretofore; they will wear almost as long again as the goods for the same purpose coming from the protected factories of the North.

26. They do not; they cannot be modified in any conceivable way, so as to benefit the "growers."

M—Continued.

By the blessing of God the State has prospered; not in consequence, but in spite of the present high duties on the articles imported in exchange for her agricultural produce. Her imports, however, have been less and less. The unequal action of the Federal Government in collecting and expending the general revenue having had the effect to render the planting States tributary to the northern ports, most of the supplies, for the interior especially, are received coastwise.

The average annual imports for ten years, from 1833 to 1842, were \$2,089,463; average annual exports for the same time, \$10,291,735. The average annual imports for two years, 1843 and 1844, were \$1,213,112; average annual exports, same time, \$7,597,045. In the year 1800 the produce of the State was exported from her own ports, at which were also received the return cargoes which paid for it. Then trade was brisk; all the interests of the State flourished in a high degree. *Then* the imports at the port of Charleston yielded a revenue of \$2,203,812, (less expense of collecting.) Now, (1843,) the duties collected at the same port are \$158,405, gross. The great portion of our import business is done in the northern ports, where the chief revenue is collected on them. South Carolina produces for exportation as much rice now as then; but the profits of the commerce based upon her great staples inure to other ports than her own. One-fourth of the rice crop is shipped coastwise, to be exported chiefly to Europe and elsewhere from northern ports. The consumption of the State is as great *now* as then; but the supplies and merchandise demanded for it (especially for the interior) are sent to us mostly from the North and East; and thus we, as consumers, pay on our supplies, either to the Government (in the one case) the duty collected *at the North* on the imported article, or (in the other) the premium (secured by the tariff) to the manufacturer at the North of the domestic article. This effect has been produced, though not entirely, mainly by the operation of the tariff laws, together with the glaring inequality with which the public money for a long series of years has been expended.

27. Wool is raised in sufficient abundance by many planters. I have no means by which to ascertain the aggregate quantity. I have never known it held at more than 25 cents per pound. It is chiefly paid for in barter; planters having a surplus being in the habit of supplying their more needy neighbors in the country, at a very low rate, with enough, when mixed with cotton, for their annual (home-made) stock of winter clothing. These last must suffer seriously by the continuance of a high tariff.

Anderson Court House. From Edwin Webb, Postmaster.

1. Cotton and rice are the great agricultural staples of this State; no tobacco worth mentioning. We raise of the common grains near about as much as consumed.

2. One-fifth of its capital in rice, and four-fifths in cotton.

3. These interests are immediately connected with the agricultural

M—Continued.

productions of our State, and their profits increase or diminish in the same proportion with them.

4. The profits on well-conducted farms in the upper part of this State have been, I should say, $3\frac{1}{2}$ per cent. on the capital, and 5 per cent. in the lower part, since and including 1842. The average price of cotton, in Charleston, $6\frac{1}{2}$ cents.

5. The capital thus employed for the ten years preceding 1842 had a profit of 5 per cent., and the price of cotton in Charleston was, on an average, about 9 cents.

6. About $6\frac{1}{2}$ cents. per lb. since 1842, and 9 cents preceding that time; and the annual income per hand, deducting all expenses, during the same periods, was about \$35 and \$50 respectively.

7. The tariff laws have had but little effect on prices and profits; they have been mainly affected by production and consumption and the state of the currency.

8. The State does not raise a supply of horses, mules, and hogs, by perhaps one-fourth of the two latter and one-tenth of the former. These are brought mostly from Kentucky and Tennessee, she raises her cattle mostly, and other provisions generally; have no means of stating the amount—several hundred thousand dollars, though; prices for good horses, the last three years, sixty-five dollars, mules fifty dollars, pork from $2\frac{1}{2}$ to 3 cents gross; and for the ten years preceding, horses \$80, mules \$60 to \$65, and pork 4 to 5 cents; the difference mainly owing to the scarcity of money the last three years compared with the ten years preceding.

9. I answer this question in the affirmative.

10. The average prices of protected articles have been as low, for the last three years, under this view of the question, as in the ten preceding; and had a reasonable portion of the capital and influence of the State been embarked in the manufacture of these articles some few years past, they would have been lower than they now are, and cotton would have been worth something more, I must think, and the general expense of living less than it now is.

11. The State exports but very little except its agricultural products.

12. The State makes but little for exportation except rice and cotton. I presume half the rice, or more, is consumed abroad, and almost all the cotton is exported; their prices are influenced principally by the foreign demand, especially that of cotton. The cotton shipped most to Liverpool; some to the northern States. There is considerable competition in the foreign market; I think it very questionable whether a protective tariff lessens our ability to meet that competition; if it does, I am unable to say in what way.

13. The connection between imports and exports is such that it is difficult to conceive how a country can, for a length of time, continue to import a greater amount in value than she exports, without an injury to herself. The reverse is more intelligible. Almost any country whose agricultural and manufacturing interests are kept well-balanced and

M—Continued.

highly improved may export more than she imports, especially one whose resources are abundant in raw materials.

14. We have a few cotton and iron factories in this State—twelve or fifteen of the first, and five or six of the latter. The cotton factories make yarn mostly, and weave some coarse cloths; the iron factories make bar and sheet iron, nails, castings, &c.; cannot state their capital; they are, however, on small scales; their profits are less for the last three years than they were the ten preceding I should say, as they sell their articles from 50 to 100 per cent. lower than some years past; yarn now \$1 per bunch, ten years ago \$2; nails 6 cents per pound, ten years past 10 cents. Still their profits are much better than those engaged in raising the great staples of the State.

15. But very few of our citizens are engaged in navigation, and fewer in ship-building.

16. The capital invested by our citizens in commerce bears a very small proportion to the capital invested in the agricultural products and staples of the State. If its interests have been affected by the tariff laws, I am unable to say how or to what extent.

17. My commercial knowledge and present means do not afford any information which would be of service to you on this question, nor on the 18th and 19th questions.

20. I know of but few, if any; there should be none, I think, except such as are driven out by the low price of the domestic article, under a reasonable duty, which, I am inclined to believe, would be the case with many of them in a few years, were the capital and labor of the country properly diversified.

21. My information on this question will not enable me to say anything worth communicating.

22. I cannot, with the means now before me, name them; but I should say on all such articles as are, or could be readily manufactured in the United States. As to the amount of revenue which might be collected on these articles, I cannot say.

23. My knowledge of the articles used in manufacturing generally will not enable me to say anything satisfactory on this question.

24. A well-regulated protective tariff will have a favorable tendency to increase the manufacture of all such articles as can be manufactured extensively in this country, and will ultimately operate to the advantage of all, while a high duty on such articles as cannot be made in the country to advantage will operate partially, and should not be laid. As to the present system of duties, I think the tariff law of 1842 is not as well regulated as it might be, and too high on many articles.

25. I know of but few prohibited; the article of raw cotton, and perhaps a few others, might be set down as such. As to the enhanced price of such as are not prohibited, there is much variety of opinion. My own view is embraced by the principle laid down in the answer to the last (24th) question. As to the aggregate amount of duties now paid on such articles, or what would be paid under a tariff graduated entirely with a view to revenue, I cannot say.

M—Continued.

26. The present duties, so far as they increase the manufactories of the country, benefit those engaged in agriculture, as well as all other classes, by diversifying capital and labor by producing a greater demand for agricultural productions; thereby enhancing the value of lands, &c. And I presume that the most, indeed all the manufacturing States, are enjoying a reasonable state of prosperity, taking into consideration the state of the world, the currency, &c. Had a suitable portion of the capital and labor of our State been invested a few years past in the various manufactures to which her natural advantages are so well adapted; I think there can be no doubt but that her condition would have been entirely prosperous to what it now is, and that she would have retained thousands of her hardy yeomanry who have fled before the withering prospects of poverty and want.

27. Cannot state the quantity of wool raised in the State, though it is small—hardly sufficient for the small use made of it in families. It has sold for the last two or three years for 40 cents per pound; previous to this time its price was 50 cents.

28. We have no mines in the State worth mentioning, except a few gold mines, hardly worth working.

From the President of the Chamber of Commerce, Charleston, S. C.

CHAMBER OF COMMERCE, CHARLESTON,
November 13, 1845.

At an extra meeting, held this day at the hall of the Bank of Charleston, Mr. M. C. Mordecai, from the committee on the *questions proposed by the Secretary of the Treasury respecting the operation of the tariff*, submitted a report, accompanied with tables, which was read; whereupon the following resolutions were moved, seconded, and adopted:

Resolved, That the report, with the accompanying papers, be printed under the direction of the Secretary, for the use of the members of the Chamber, and that a copy of the same be transmitted to each member, with a notice of the time fixed for final action thereon.

Resolved, That the President be directed to call a meeting of the Chamber for the consideration of the report, at as early a period as possible after the preparation of the papers, as contemplated in the first resolution. Extract from minutes:

WILLIAM B. HERIOT, *Secretary*.

Report of the Committee of the Charleston Chamber of Commerce.

The committee of the Charleston Chamber of Commerce, to whom were referred the letter of the Secretary of the Treasury, and the questions propounded by him in relation to the tariff, with instructions to adopt such measures as might be deemed necessary to procure the information desired by him, and to report thereon, respectfully submit:

M—Continued.

That they have discharged the duty assigned to them in the best manner that circumstances would permit. They deeply regret the very short time allowed by the Secretary of the Treasury to answer these questions, for, in consequence, they have been unable to enter upon the examination of the tariff with that full detail of facts, and with that careful investigation which so important a subject demands. They have, therefore, confined themselves to a simple statement of such leading facts, drawn from authentic sources, as will exhibit the unequal operation of the existing tariff system, its devastating influence upon the industry of the country generally, and upon the interest of the planting States more especially. The information furnished has been arranged under the heads of agriculture, commerce, ship-building, and a system of warehousing, and will be found to cover all of the more important questions from the Treasury Department.

M. C. MORDECAI,

F. H. ELMORE,

H. W. CONNER,

CHAS. EDMONDSTON,

THOS. J. ROGER,

HENRY GOURDIN,

JAMES GADSDEN,

ANDREW McDOWALL.

Answers by the Charleston Chamber of Commerce, to questions propounded by the Secretary of the Treasury.

Cotton, rice, and Indian corn, are the principal staples grown in South Carolina; the two former only are exported.

The commercial, manufacturing, mechanical, and navigation interests are entirely dependent on the agricultural interests of the State—more especially on the staples of cotton and rice. Remunerating prices for these staples diffuse prosperity throughout all branches of industry, and the employment and the profits of every class depend chiefly, if not entirely, on the products of the soil.

The capital employed in their production cannot be estimated at less than \$150,000,000. The average profit is generally estimated at 3 to 4 per cent., and the difference in the average profit for the nine years preceding 1842, and for the three last years, may be inferred from the statements in another part of this report, in answer to other questions connected with the subject. The average price of cotton for the nine years preceding 1842, that is to say, from 1833 to 1841, was \$12 33 $\frac{1}{4}$, and for the three years from 1842 to 1844, \$7 33 $\frac{1}{4}$; of rice, from 1833 to 1841, \$3 per 100 lbs., and from 1842 to 1844, \$2 54 per 100 lbs.

The currency of the country has had no effect on prices of produce beyond what it has had on all other articles. Money has been abundant both in Europe and in the United States for the last three years, and the depression in prices of cotton and rice cannot be attributed to the currency. The tariff, by preventing competition, and raising the price of cotton goods to the home consumer, diminishes consumption and lessens the price or value of the raw material from which they are made. The State does not raise a sufficient supply of cattle, mules, hogs, Indian corn, or oats. They are obtained from Virginia, Maryland, North Caro-

M—Continued.

lina, Tennessee, Kentucky, and Louisiana. The committee cannot give at this moment their average price or value. All cotton goods, especially the coarser kinds, which are the most protected, have been higher in the last three years, while cotton has been lower than it was ever known; rice, also, has averaged \$2 54 in the last four years, and in the four years preceding 1842 \$3 51 per 100 lbs. It is now bringing a much higher price, the crop being one-third short, but more particularly in consequence of the failure of the crops in Europe. Iron and cotton goods, and the coarser kinds of other goods, are among the articles most protected by the tariff; many of them are excluded, the duties being prohibitory. The coarser manufactures of every kind, which enter into the daily wants of the masses, are always the most extensively consumed, and all of these articles have been relatively high in the last three years, as compared with the prices of cotton and rice. Timber and lumber are the only articles of any consequence, the product of the State, besides the staples, that are exported. The committee cannot furnish the relative prices for the ten years preceding 1842, and the three years subsequent.

Five-sixths of the cotton grown in the United States is exported and consumed abroad, and the same proportion may be assumed as correct in relation to that portion of the crop raised in Carolina.* Three-fourths of the rice grown in Carolina is exported and consumed abroad. The price of the former is governed almost entirely by the foreign demand, and the latter also, except in the summer months, when the supply is sufficient only for the home consumption, and there is a cessation of export. Both articles meet competition in the foreign markets, by similar articles grown in other countries. The tariff diminishes imports. The statement from the Department (table I) shows that the less we import in a series of years, the less do we export in value, although the quantity may be increased. High duties increase the cost of production, by increasing the expense of all articles essential to subsistence, and lessen the ability of the planter to meet the competition abroad. The experience of all countries has established the fact, that there is such a connection between imports and exports that any great inequality between the two cannot long continue. The tables in this report confirm this principle, (see table I.) and they show that with increased prosperity in Europe, and with enhanced prices of all kinds of cotton goods, the raw material is lower than was ever known. The European manufacturer has obtained from us more cotton for less money, while the

* Mr. Webster, in a speech delivered at one of the fairs in the interior of New York, in 1843, stated that the consumption of cotton in the United States was equal to one-third of the cotton crop. Mr. Webster displayed great ignorance, or he practised a great imposition upon his hearers. The cotton crop of 1842-'43 was 2,378,875 bales, and the consumption (1842-'43) 325,129 bales, or one-seventh only of the crop, in round numbers. The crop of 1841-'42 was 1,683,574, and the consumption 267,850, being less than one-sixth; and the crop of 1844 2,400,000, and the consumption 389,000, or less than one-sixth of the crop also. There is a good deal of cotton manufactured on the plantations for domestic use, and by mills in the interior of the southern States, but this can make no difference in the statement, as the whole quantity is relatively small, and the cotton so used is not taken from the ports, and is not consequently included in the crop, so that both items may be thrown out with perfect fairness.

M—Continued.

American cotton grower has had fewer goods for more money. Such a trade must, sooner or later, be ruinous to the exports of the country.*

There have been several cotton factories established within the State in the last few years. Not enough is known of them to give the information asked. They are reported, however, to be doing a profitable business, and it is believed that they would be equally thriving with a fair revenue duty.

Tables B, C, and D, furnish a list of many articles of foreign manufacture which come into competition with similar articles manufactured in the United States, the duties on which are nearly, if not entirely, prohibitory. The duty on bagging is particularly onerous to the planter, because it is almost exclusively used in the South in the packing of cotton. It is subject to a duty of four cents the square yard, equal to $44\frac{1}{3}$ per cent. on the cost of the imported article.

There were required for the packing of the cotton crop of 1844, 14,400,000 yards, and there were imported 1,825,152; leaving 12,574,848 yards, which were furnished by the home manufacturer. The bagging imported in 1844 paid into the United States Treasury the sum of \$73,006 08. Assuming 20 per cent. to be a fair revenue duty, the difference between 20 per cent. and $44\frac{1}{3}$ per cent., being $24\frac{1}{3}$ per cent., or, in round numbers, 25 per cent., was levied on the consumers of home-made bagging, as a bounty to the manufacturer. Nearly every article used in manufacturing is either free of duty or lightly taxed. Cotton bagging is a necessary article in the production of cotton. To be placed on a footing with the manufacturer, bagging should be free of duty, or among the lightly taxed articles, or there should be an allowance equal to the duty on all bagging exported with cotton, in analogy to salt used in the fisheries.

Osnaburgs, coarse cotton goods, plains, coarse woollens and flannels, are extensively used in the South in the clothing of slaves, and by other laborers. These articles are among the most protected, and are subject to duties varying from 40 to 200 per cent., as will be seen by reference to tables B, C, and D. Among the most onerous of these duties, are

*It may be said that the decline in the price of cotton is to be attributed to an increase of production beyond the wants of consumption, but this is an error. The cotton crop of the United States of 1844 was 2,400,000 bales—the largest ever made; notwithstanding, the stocks in the American ports, on the 30th August, the end of the cotton year, were less than they were on the 30th August, 1844, by.....65,676 bales.
By the last dates from Havre, the stocks of American cotton were less than last year, at the same time.....19,500 "

In Liverpool, they were more than at same time last year.....64,300 "

Making a deficiency in stock of.....20,846 "

as compared with the same periods of 1844, notwithstanding a crop of 2,400,000 bales.

The stocks in the other continental ports cannot be stated, but they are not large. The stocks in 'spinners' hands in France are moderate. In England they are large, but much smaller, compared with the extent of their trade, than it was their practice to hold some few years since.

It is not unreasonable to assume, therefore, that had not the consumption been curtailed in the United States by the excessive duties on imports, and more especially those on the coarser kinds of cotton goods, the consumption of cotton at this time would not only have been larger, but quite sufficient to have kept pace with the production, without the disproportionate decline in price that has taken place between it and the articles manufactured from it.

M—Continued.

those on coarse cotton goods, which, in some instances, are equal to 200 per cent.; consequently, there have been none imported since the tariff of 1842, the duties being prohibitory. Thus the cotton planter, five-sixths of whose crop is taken by the foreign manufacturer, is prevented from taking, in return, the very articles produced from the raw material which he grows, and he is thereby forced, by a tariff lessening competition and diminishing consumption, to aid in depressing the value of the very article produced by the sweat of his own brow.

Cotton goods are manufactured as cheaply in England as in the United States, and, under a fair revenue duty, they would be imported to some extent. Tables B, C, and D, furnish a list of many articles so circumstanced, nearly or entirely prohibited by the tariff, and yielding no revenue. A decline in the price of cotton goods abroad depresses the price of the raw material at home. Most generally, where prices of articles of manufacture decline, especially articles of necessity, the cost of production is relatively diminished. It is not so with the cotton planter, for he cannot reduce his expenses by importing the cheaper article from abroad—made, too, from his own cotton; for no matter what the decline in price, the duty is prohibitory; and the lower the price, the more onerous it becomes. For instance, a yard of cotton goods, costing 10 cents, pays a specific duty of six cents, equal to 60 per cent; the price declines to five cents, and it still pays six cents duty, equal to 120 per cent.

The duties on sugar and molasses are also particularly onerous. The Spanish islands are among the best customers for the rice of Carolina. The duties on sugar and molasses are extravagantly high, and their tendency is to curtail the consumption of rice, by lessening the means to pay for it. The duty on Muscovado sugar is 100 to 143 per cent.; on malasses, 60 to 100 per cent. Table J will show the result of an importation of twenty-five hogsheads of sugar, netting to the West India planter 98 cents the 100 pounds. Similar results are common. High duties enhance the price of manufactures and the cost of living to the agriculturist, (and all other consumers,) and depress the prices of produce. By reference to table I, it will be seen that the average yearly export of cotton from 1833 to 1841 was lbs. 472,037,779
From 1842 to 1844 lbs. 680,215,859
The average value of cotton exported from 1833 to 1841, was \$58,458,031
And from 1842, after the new tariff went into operation, to

1844 \$50,292,257
Making the increase of quantity lbs. 208,178,080
While the decline in value was \$8,165,774

It is also a fact that the years of large imports are those in which the agriculturists have obtained the best prices for their produce.

The average value of the imports (referring to table I) from 1833 to 1841, was \$136,264,252
And from 1842, after the new tariff, to 1844, was \$91,116,973
While the average value of the exports from 1833 to 1841, was \$116,189,575
And from 1842 to 1844 \$100,079,353

M—Continued.

Showing a falling off in the imports, of	\$45,149,901
And in the exports, of	\$16,110,222
By reference to the same table, it will be seen, also, that the average price of cotton from 1833 to 1841 was \$12 33 $\frac{1}{4}$, and from 1842 to 1844, \$7 33 $\frac{1}{4}$. The same table gives the average value of cotton goods imported from 1833 to 1841 to have been	\$11,329,908
And from 1842 to 1844	8,706,263
Showing a falling off in the value of cotton goods imported, of	\$2,623,645 per year.
The average value of the import of woolen goods from 1833 to 1841, was	\$13,635,357
And from 1842 to 1844	5,978,261
Showing a falling off of	\$7,657,096 per year.

Thus it is plainly shown, that under a system of low duties, there is always an increase of imports and exports, with a corresponding increase in the capacity to consume, which is sensibly felt in the planting States; and that high duties have the reverse effect.

Minimum and specific duties are unjust and iniquitous, because of the heavy exactions they impose on the many for the benefit of the few, and because they impose a higher percentage of duty on the coarser articles, which are consumed exclusively, or nearly so, by the laboring and poorer classes, than is levied on the finer articles, which are consumed by the more wealthy. They are especially onerous to the South, because, being without manufactures, or nearly so, there is no class to benefit by them, and the tax therefore becomes sectional; whereas, in the Northern and Eastern States, although the consumers there pay the tax also, yet they have more than an offset, and as a section are positive gainers, by the enhanced prices obtained for their goods by virtue of the protection they receive.

All other branches of industry are injuriously affected by the present high duties. The mechanic and artisan have to pay higher for their clothing. All expenses of living enter into the cost of production; the implements which they use, and the materials which are necessary to their business, are heavily taxed. By reference to table D, it will be seen that iron spikes, iron wire, wood-screws, cross-cut saws, &c., pay a duty of 80 to 100 per cent. English bar iron, which is converted into hooks, hinges, and various kinds of bolts, pays a duty of 80 per cent., while these articles of foreign manufacture are admitted at duties of 32 to 36 per cent.

The mechanic is a consumer of the products of the soil, as well as of manufactures. The high duties on the articles necessary to his trade are restrictions upon his industry—they lessen his profits, curtail his employment, and diminish his means as a consumer. The South being without manufactures, the effect of a protective tariff is to compel every man, whether he be a cultivator of the land or an artisan, to contribute, to the extent of the protection, to the support of others, on all protected articles that he consumes.

The effect of the present system of duties upon articles extensively

M—Continued.

consumed, but manufactured only to a limited extent in the United States, is of course to enhance the value of both the foreign and domestic article excessively, and is injurious to the interests of all the other industrial classes, by increasing their outlay and expenses artificially and unnaturally.

The growers of rice, cotton, and tobacco, in the last twenty-three years, have furnished 67 per cent. of the entire export of the country, (see table E,) and they are heavily taxed on all the articles used in their production.

The manufacturers in the same time have furnished one-tenth only of the value of the entire export, and every article used in their particular branch of industry is either duty free, or lightly taxed.

The comparative operation of the present tariff upon the manufacturers and other classes of citizens is clearly very partial to the former. There is scarcely an article used in the process of manufacturing that is not free, or nearly so. Witness the words of the tariff: drysalteries, dye-woods of all kinds, palm oil, berries, nuts, and vegetables used principally in dyeing and composing dyes, crude and refined sulphur, cochineal, gums, India rubber, kelp, lac dye, madder and madder root, sumac, saltpetre, palm leaf, platina, ivory, reeds, mother-of-pearl, &c., comprising most articles used in manufacturing processes; whilst others pay a low rate of duty, varying from 5 to 20 per cent., all which should enable the manufacturer to produce everything at the cheapest rate, and to meet foreign competition on the easiest terms, whilst its operation on the other classes is directly the reverse. Everything required for an economical living, and a cheap production by planters, as well as by all the other great mechanical arts of the country, is burdened with an excessive tax, enhancing the value nearly 50 per cent. before it reaches the consumer. Witness iron and all its coarser manufactures, and cotton stuffs, running up to 100 per cent.; cotton bagging, 40 to 50 per cent.; carpets, 50 to 60 per cent.; flannels, 14 cents the square yard, without reference to its quality; ready-made clothing, 50 per cent.; cotton thread, 18 $\frac{3}{4}$ cts. per lb., or 50 to 80 per cent.; all the low-priced fabrics of cotton and linen, and cotton and wool, for the use of the poorer consumers, 40 to 60 per cent.: virtually prohibiting many other articles altogether, and forcing the farmer and all other classes of citizens to pay an excessive price for all imported articles, or to take the domestic article at a high artificial value sustained by the tariff. It is evident these classes cannot, without submitting to a great deprivation of comfort, raise their produce and bring it into competition with more favored producers who are supplied with necessaries at a natural or reasonable rate.

The effect of the high protective duties on the cultivator of the soil is to depress the price of everything he produces, and to raise the price of everything that he consumes. The consequences are obvious: the profits from manufacturing, since the tariff of 1842, have been from 15 to 50 per cent.; from agriculture in South Carolina, 3 to 4 per cent.

The present high duties do not benefit; in any respect, those engaged

M—Continued.

in growing the staples of rice, cotton, and tobacco, but the very reverse; and they cannot be modified in any way to benefit these interests, but by reducing them. The State has not prospered under the protective tariff system, and it has been shown in what manner it has been affected by it.

Tea and coffee are legitimate objects for a revenue tariff, because they are consumed by all classes throughout the Union, and a moderate duty would not bear heavily on any one class, nor would it check consumption. A moderate duty on the articles now free, with a 20 per cent. duty on tea and coffee, and on all articles now paying a duty above that rate, would greatly increase the revenue, and at the same time equalize the burdens of the Government; 20 per cent. duty on the free articles would furnish near \$5,000,000 of revenue.

High duties diminish imports, or wholly prevent them. If the articles now excluded by excessive duties, or the import of which is diminished from the same cause, were permitted to come in under a fair revenue duty, an impulse would be given to every branch of industry, and the public revenue would be greatly increased, without imposing any partial or onerous burdens on any class or section of the country.

Hunt's Magazine, speaking of Great Britain, says: "The collateral effect of the removal of the duties upon necessary articles appears to have promoted the consumption of all others, in a manner to gain 30 per cent. more revenue than was estimated by the minister." Nor would a reduction of duties to a strictly revenue standard injure the manufacturer, for the greater prosperity of the consumers (or, in other words, his customers) under such a system, would more than compensate him against the competition from abroad.

The reduction of duties on live animals, butter, and cheese, imported into Great Britain, this year, shows that the graziers and farmers are less dependent on a monopoly than on a prosperous condition of their consumers. There were imported into Great Britain in the

	Oxen.	Cows.	Calves.	Sheep & lambs.	Swine.
First 9 months of 1845,	6,863	3,754	655	5,791	495
And in all.....1844,	1,422	533	40	359	186
In all.....1843,	556	270	32	164	242

There were imported into Great Britain from January 5, to September 5—

	1843.	1844.	1845.
Of butter.....	103,482 cwt.	123,575 cwt.	163,355 cwt.
Of cheese.....	97,894 "	129,587 "	163,305 "

Notwithstanding this great increase in the import of live animals, the London Economist states, "that the demand for live cattle in all parts of the kingdom was never so great as at this time, nor have better prices for years been obtained. The same remarks," says the London Economist, "apply to butter and cheese. The import of foreign butter and cheese continues from month to month on a rapidly increasing scale, but every month the demand for the home produce becomes greater."

M—Continued.

The export of British produce and manufactures from the United Kingdom, for the eight months ending the 5th of September, 1845, is nearly as possible the same in value as in the same eight months of 1844, and much less in quantity; yet so great is the prosperity of the home trade, or, in other words so much improved is the condition of the consumer, arising from the greater abundance of food, and the greater freedom to industry under the late tariff, that all articles of manufacture are higher than they have been for several years.

The foregoing statements show that the prosperous condition of the masses is far more important to the manufacturer in the United States, than any monopoly that could be established.

Wool is grown in South Carolina to some extent; it is entirely consumed within the State; the product is increasing.

The iron mines are extensive, and some small workings by bloomeries have been made. These are of no consequence. There are three establishments for the working of iron mines, by blast furnaces, rolling mills, &c. They are located respectively in York, Union, and Spartanburg districts. To each establishment are attached considerable mines of iron ores. There are eight blast furnaces, three rolling mills, three foundries, and two nail factories, in the three establishments.

They are worked chiefly by slave labor; their product varies from 3,500 to 4,000 tons of pigs to half that quantity. This is worked into castings, bars, nails, &c. Prices have varied considerably, being influenced more by the ability of consumers than other causes. The consumption is local, among the planting interest; and whatever depresses that, and diminishes its ability to consume, lessens demand and prices. Since 1842, the price of iron has been reduced from this cause some 30 per cent., until latterly it bears a better rate. This again is to be attributed to the fact that a drought of nearly two years has rendered the supply of water for the works often inadequate, and the production has been very considerably reduced. The price of iron in the markets that are supplied by these works, although affected, is not yet controlled by the tariff. Their location is so far in the interior as to constitute a protection against foreign competitors, and the cheapness of provisions and slave labor, with competent skill and management, will always render them independent of Government protection.

Commerce.—The proportion that the capital in the State invested in commerce bears to the value of its staple products, cannot be correctly stated in figures. It is quite ample, however. The interest on money has been moderate and steady for many years, and capital can always be had at the legal rate of interest for all legitimate purposes of business. The commercial interests of the State have been much depressed for many years. The draining influence of the tariff has no doubt been a leading cause. The products of the soil are sold at low cash prices, and all articles of consumption are bought at high monopoly prices. The effect in a series of years must be increased poverty, a deprivation of comforts, and a crippled trade. Table A will show that the principal staple of the State, cotton, rates lower in price than it has ever done,

M—Continued.

while in Europe and America all manufactures, especially of cotton, are higher than they have been for years.

The effect of the tariff has been to transfer, or to convert, the direct foreign import trade into a domestic or coastwise one, and to compel the planting States to receive all necessary supplies at enhanced home prices, in lieu of the cheaper foreign article. The transfer has cost the South the difference between the prices of the article abroad and the prices of the article of home manufacture, besides lessening the demand for the products of the South, and diminishing their prices or value.—(See tables.)

Table G will show that the average yearly amount of duties collected in South Carolina, from the year 1800 to 1828, the year of the first very extravagant protective tariff, was \$928,951, and from 1828 to 1844 \$467,993, exhibiting a falling off in the import of one-half; and in the last statement is included \$150,000 duty on railroad iron imported in 1844.

The same results will be found in the exports, by reference to table E. They increase with a low duty, and fall off with a high duty, and prices of produce are affected accordingly, as has been exhibited in the tables annexed.

It is undeniable, that all regulations which convert a trade of barter into a commerce where specie forms an important payment in the settlement of commercial balances, or which force the foreign trade into indirect or circuitous channels, must affect, sooner or later, the value of the exports of the country.

The amount of imported merchandise in the year 1844, subject to duty, was\$83,668,154
Of merchandise free of duty..... 24,766,881

Total import in 1844\$108,435,035

The amount of duty collected was \$29,137,061, equal to (in round numbers) 35 per cent. A duty of 27 per cent. on the whole amount imported would have produced the same amount of revenue; showing a tax paid by the consumers, and which the manufacturers received as a bonus, of \$7,000,000, or of 8 per cent. on \$83,668,154. In addition to this bonus of \$7,000,000, besides a protection of 27 per cent., assuming that to have been the duty on the whole amount of import, the manufacturers received also an additional bonus of 8 per cent. (the difference between 27 and 35 per cent.) on the whole amount of protected goods manufactured by them—say on \$200,000,000—equal to \$16,000,000; and this protection is given to an interest whose numbers and capital do not exceed the numbers and capital of South Carolina.

Such a system must be injurious to the entire foreign trade of the country, but more especially to that portion of it whose staple products are consumed principally abroad.

Warehousing.—In the absence of a system of warehousing, all articles in original packages should be entitled to drawback on being reexported,

M—Continued.

except wines and spirits not in custom-house stores. The establishment of a proper system of warehousing would, however, render drawbacks unnecessary, and, if properly regulated, would greatly benefit all the great interests of the country. Agriculture, commerce, manufactures and navigation would all share in its benefits.

The bill introduced at the last session would be very obnoxious. The goods should at all times be deemed sufficient security for the duties, and duties should be paid on the weight or measure of goods at the time of delivery for consumption, or export. The duties not being payable until delivery of the goods, or until they be taken out of bond at the expiration of the time allowed for warehousing; no interest should be charged thereon. The storage should be by open competition, and the merchant should be permitted to find the warehouse, the Government being satisfied with the safety and the security of the building.

Goods intended for consumption might also be permitted to be shipped from one port of entry to another, the duties to be paid at the port where they are entered for consumption.

In case of drawbacks, it is equally unjust that the duties allowed should be on the weight or measure at the time of landing. Table K will show its operation.

A drawback on fish from the British Provinces, and elsewhere, would be highly beneficial to the southern States. If a drawback were allowed, fish would be imported to some extent for the purpose of export, and assist greatly in making up assorted cargoes with our own staples, without injury to the American fisheries.

Ship-building.—Charleston was at one time engaged in ship-building to some extent, and many ships were owned by its citizens. There are now very few ships owned by them, and the vessels built annually are very few, and generally of the smallest class. The high duties on iron, chains, cables, and other articles of outfit, render them costly in proportion to the cost of British vessels; and the competition from these, and the small direct import trade from Europe, render it unprofitable to own them. American tonnage has not increased in the same proportion as British tonnage, in the last ten or fifteen years. Even in the ports of the United States there has been a great increase of foreign vessels in the last few years.

According to the statement from the Treasury Department, (table H,) the value of the exports of 1841 was \$111,200,046; of this amount there was exported in American vessels \$78,450,529, and in foreign vessels \$32,749,517. In the same year 2,010,924 tons American ships cleared, and 906,814 tons foreign.

The amount of foreign tonnage employed in the trade of Charleston and other southern ports is more remarkable. By the same table it will be seen that the foreign export of South Carolina in 1844 was \$7,429,585. Of this amount there was exported in American vessels \$3,202,386, and in foreign vessels \$4,227,199. There were 238 American vessels entered the port in the same year, or 49,801 tons, and 159 foreign vessels, 48,926 tons.

M—Continued.

It is unprofitable under these circumstances to own vessels, and there is no other way of accounting for the depressed state of the shipping interest than that the tariff, in the first instance, enhances the cost of vessels, and then cuts off their employment by prohibitory duties, which diminish imports and cripple commerce; while our great rival and competitor proclaims to the ship-builder, "Take free of duty all that you require for your outfit."

M—Continued.

TABLE A.—Prices of Cotton, from 1832.

	1832.	1833.	1834.	1835	1836.	1837.	1838.	1839.	1840.	1841.	1842.	1843.	1844.
January.....	-	10 @ 11	10 @ 11½	14½ @ 17	13½ @ 16½	15½ @ 18	11 @ 14	11 @ 15½	7½ @ 10½	9½ @ 11	5½ @ 9½	4½ @ 8¾	8 @ 10
February.....	-	9½ @ 10¾	10 @ 11½	15 @ 17½	13 @ 16½	15½ @ 17½	10 @ 10½	13½ @ 17	7 @ 8¾	9½ @ 11½	6 @ 10	4½ @ 8½	8½ @ 10½
March.....	-	9¾ @ 11½	10 @ 12	15 @ 17	16 @ 20	14½ @ 17½	8 @ 10¾	14 @ 17	6 @ 8½	9 @ 11¼	5 @ 9½	4¾ @ 7	7 @ 9¼
April.....	-	10 @ 11¾	10½ @ 13	16 @ 18½	16 @ 21	9 @ 13	9 @ 11	13 @ 17	5½ @ 9½	9 @ 11¾	5 @ 9½	4½ @ 7	6 @ 8½
May.....	9½ @ 11¼	10½ @ 12¾	12½ @ 13½	16 @ 20	16 @ 20	6 @ 10	9¾ @ 11½	15 @ 18½	5 @ 9½	9½ @ 11½	4½ @ 10	5½ @ 7	5½ @ 7¾
June.....	9½ @ 11	11 @ 12¾	11½ @ 15½	16 @ 20	15 @ 20½	6 @ 11	7½ @ 12	14½ @ 15	6½ @ 10½	8½ @ 11	5 @ 10	5 @ 7	5½ @ 8¼
July.....	8 @ 10½	11 @ 13	12½ @ 14	18 @ 20	16½ @ 20	6 @ 11	8½ @ 13	13½ @ 15	6 @ 10	7½ @ 10½	6 @ 10	4¾ @ 7	5 @ 7¾
August.....	8½ @ 10½	15 @ 17	13 @ 15	17 @ 19	15 @ 20	6 @ 10¼	8½ @ 13	10 @ 12½	6 @ 10	7½ @ 11	5½ @ 9	6 @ 8	5 @ 7½
September.....	8½ @ 10½	16 @ 17	14 @ 15¼	17 @ 18¾	18 @ 20	9 @ 11	10 @ 11½	9 @ 12½	7 @ 10½	7½ @ 10½	5 @ 9¾	6 @ 8	4¾ @ 7
October.....	10 @ 11	16¾ @ 17¼	13 @ 14¾	15½ @ 17	18 @ 20	10 @ 12½	9 @ 13½	12 @ 13	7 @ 10	7 @ 9½	5 @ 9	6 @ 8½	5 @ 6½
November.....	11¼ @ 12	14½ @ 15½	15½ @ 17	15 @ 16¾	18 @ 19	10 @ 12	10 @ 13¾	9 @ 10¾	7 @ 9½	6½ @ 9½	5 @ 8	6½ @ 8½	5 @ 6½
December.....	10 @ 11½	12 @ 12½	15 @ 17	13 @ 15	16 @ 18	10 @ 12	10½ @ 13¾	8 @ 10½	8 @ 10½	6½ @ 9½	5 @ 8½	7½ @ 9½	4½ @ 6

1845.]

SECRETARY OF THE TREASURY.

M—Continued.

Table A continued.—*Prices of Rice, from 1832.*

	1832.	1833.	1834.	1835.	1836.	1837.	1838.	1839.	1840.	1841.	1842.	1843.	1844.
January.....	-	2½ @ 3¼	2¼ @ 2⅞	2½ @ 3¼	2⅞ @ 3½	3 @ 3½	3¼ @ 3¾	3¾ @ 4½	2⅞ @ 3½	2⅞ @ 3¼	2½ @ 3	1¾ @ 2½	1⅞ @ 2¾
February.....	-	2½ @ 3	2⅞ @ 2¾	2½ @ 3⅞	2¾ @ 3⅞	3 @ 3½	3¼ @ 4	4¼ @ 4⅞	2¾ @ 3¼	2¾ @ 3⅞	2⅞ @ 3¼	2 @ 3	2 @ 2¾
March.....	-	2¼ @ 2¾	2½ @ 2¾	2¾ @ 3⅞	2¾ @ 3½	3¼ @ 3¾	3¼ @ 4	4¼ @ 4⅞	2¾ @ 2¾	2¾ @ 3½	2¼ @ 3	1¾ @ 2½	2 @ 2¾
April.....	-	2⅞ @ 2⅞	2¼ @ 2⅞	2¼ @ 3½	3¼ @ 3¾	3 @ 3⅞	3⅞ @ 4½	4½ @ 4⅞	2½ @ 3¼	2⅞ @ 3¼	2 @ 2⅞	2 @ 2¾	2⅞ @ 2⅞
May.....	2½ @ 3¼	2⅞ @ 3	2¼ @ 2⅞	3 @ 3⅞	3 @ 3⅞	2¼ @ 2¾	4¼ @ 4⅞	4¼ @ 4¾	2¾ @ 3½	2⅞ @ 3¼	2½ @ 3	1⅞ @ 2½	2½ @ 3
June.....	3 @ 3¼	2¾ @ 2⅞	2⅞ @ 3	3¼ @ 4½	3 @ 3½	2¼ @ 2⅞	4⅞ @ 4½	4¼ @ 4⅞	2⅞ @ 3½	3 @ 3½	2½ @ 2¾	2 @ 2½	3 @ 3¼
July.....	3 @ 3½	3 @ 3¼	2¾ @ 3½	3¼ @ 4½	3¼ @ 3⅞	3¼ @ 3⅞	4½ @ 5	4¼ @ 4¾	3 @ 3½	3¼ @ 3¾	2¼ @ 2½	2⅞ @ 2½	2¾ @ 3⅞
August.....	3 @ 3½	2⅞ @ 3¼	3 @ 3¼	3¼ @ 4½	3⅞ @ 3¾	4 @ 4¼	4⅞ @ 5	4 @ 4⅞	3¼ @ 3⅞	3⅞ @ 4	2 @ 2⅞	2¼ @ 2⅞	2⅞ @ 3⅞
September.....	3⅞ @ 3⅞	3 @ 3¼	2¾ @ 3½	3¼ @ 4	3½ @ 3¾	4 @ 4½	4¼ @ 4¾	4 @ 4½	3¼ @ 3⅞	3¼ @ 3¾	2¾ @ 2⅞	2¼ @ 2⅞	2¾ @ 3
October.....	3¼ @ 3⅞	3 @ 3½	2¾ @ 3½	3½ @ 4	3½ @ 3¾	4¼ @ 4¾	3¼ @ 4	3¼ @ 3¾	2¾ @ 3¼	3⅞ @ 3⅞	2⅞ @ 2⅞	2½ @ 2¾	2¾ @ 3¼
November.....	3 @ 3½	2½ @ 3	2¾ @ 3⅞	3 @ 3½	3¼ @ 3⅞	3¼ @ 3¾	3½ @ 4	2⅞ @ 3⅞	3¼ @ 3½	3⅞ @ 3⅞	2¼ @ 2½	2 @ 2½	2⅞ @ 3
December.....	2¾ @ 3⅞	2⅞ @ 2¾	2¾ @ 3¼	3 @ 3½	3 @ 3¼	2¼ @ 3½	3⅞ @ 4⅞	2½ @ 3¼	2¾ @ 3¼	2¾ @ 3⅞	1¾ @ 2½	1⅞ @ 2⅞	2¾ @ 3¼

M—Continued.

TABLE B.

There are a vast number of articles of foreign manufacture, the duties on which are a prohibition. We confine our remarks to our own business. Low-priced white cambrics, 38 to 39 inches wide, cost 4s. 6d. for 12 yards; or 8½ cents per yard. The duty, apparently, per tariff, is 30 per cent., or 2½ cents per yard; but under the oppressive system of minimums, which is not understood by the great body of the people, it is valued to cost 20 cents the square yard, making the piece of 12 yards by 39 inches into 13 square yards, and pays 30 per cent. on that arbitrary valuation—within a fraction of seven cents cash per yard, or 85 per cent. The cost of import is 17½ cents, including interest on the duty, while, at 30 per cent. duty on the true value, it would cost only 13 cents. An American article of similar quality is sold in Boston at 16 to 17 cents. Therefore the tariff is a prohibition of this article. The revenue is deprived of any duty whatever. The northern manufacturer levies a tax out of the pockets of consumers (chiefly the poorest) of near 100 per cent. more than it is sold for in Manchester; and before it reaches consumers through the retailer, they pay 25 cents for what would be sold at 18½, at a duty of 30 per cent.—one dollar in every four. But this excessive duty affects chiefly the poor consumer; the rich use a cambric, costing 9s. per piece, or 16½ cents per yard; the duty on it is still only seven cents, or 42½ per cent., just half that paid by the poor. Again, the richer still consume a finer article, costing over 20 cents the square yard, paying the tariff rate of 30 per cent. on the value; that is, 80 to 90 per cent. for the poor, and 30 per cent. for the rich consumers. These remarks apply to jaconet muslins; book, Swiss, and mull muslins; checked and fancy cambrics; all kinds of white and colored muslin handkerchiefs, which enter largely into the consumption of southern climates, but are not so much used in the North.

Colored cotton goods are worse. All prints, low-priced gingham, negro handkerchiefs, colored counterpanes, all the low-priced fabrics of cotton and wool, cotton and worsted, or cotton and linen, are prohibited by the tariff, because they all pay the duty of cotton fabrics. On prints of fair quality, for consumption of the mass, costing 8s. 6d. to 9s. per piece, 24 inches wide, or 6½ to 7 cents the yard, the duty is apparently 30 per cent., or 2 cents per yard; but, under the system of minimums, are valued to cost 30 cents the square yard, and the duty thereon, at 30 per cent., is 9 cents per square yard, or 6 cents cash per running yard, in placing of 2 cents; that is, on the true cost, 100 per cent.

On fine prints, for the rich consumer, costing 18s. or 19s., the duty is still the same—6 cents per running yard, or only 40 per cent.

On negro head-handkerchiefs, printed or checked, costing 4s. 6d. per dozen, 36 inches square, the duty is 9 cents each, or 108 cents per dozen, or 108 per cent. This is prohibition, and is practically visible; for whilst the manufacturer can obtain such a bounty as 108 per cent. from consumers of coarse articles, he will never make a fine one, where the protection is only 30 per cent. These facts apply to gingham, checks, and

M—Continued.

all the colored fabrics mentioned above; also to low-priced flannels, carpets, and many other articles.

There is an immense quantity of goods in cotton, flax, wool, and iron consumed in this State, which are very greatly enhanced in price, and many excluded, or nearly so. We confine ourselves to dry goods. Every description of cotton goods and woolens, especially low ones, are much enhanced. Hats and ready-made clothing are almost entirely excluded. The following, amongst an immense mass that are scarcely known here, are nearly excluded:

	Cost of import, with all expenses except duty.	Prices actually paid by consumers.
Low-priced cambrics, 39 to 40 inches, cost 3s. 6d. to 4s. 6d. per piece, or 6½ to 8½ cents per yard.....	8½ to 11 cents.	18¾ to 20
Fine cambrics, 39 to 40 inches, cost 6s. to 8s., or 11 to 15 cents.....	14 to 19	25 to 30
Jaconet muslins, checked cambrics, &c.	same	same
White furniture dimity, 24 to 27 inches, cost 4d. to 5½d. per yard, or 7½ to 10 cents.....	9½ to 13	15 to 22
Colored counterpanes, coarse to medium, 10s. 4d., 11s. 4d., and 12s. 4d.; cost 28 to 78, 35 to \$1, 56 to \$1 56.....	35 cents to \$2	\$1 to \$4
White counterpanes, medium quality, 10s. 4d., 11s. 4d., and 12s. 4d.; 112, 133, 175 cents.....	\$1 35, \$1 62½, and \$2 12½	\$2 to \$4
Common and good calicoes, two and three colors, fast colors; cost 7s. to 10s. per piece, or 3 to 4½d.....	7½ to 10 cents.	9 to 16
Low-priced cassimere, all wool, cost 1s. 4d. to 2s.....	37½ to 56 "	50 to 90
Blue pilot cloth, for coarse overcoats, 1s. 4d. to 1s. 6d.....	35 to 40 "	50 to 65
Low-priced flannels, prohibited, cost 7d. to 8d.....	16½ to 18¾ "	20 to 25
Colored gingham, stripes and checks, cost 4½d. to 6d.....	11½ to 14 "	16 to 20
Blue and white checks, 1,000 reed, cost 3¾d. to 3½d., or 6¼ to 7 cents	8 to 9 "	10 to 12½
Negro plains, white Welsh, 14 to 18d.	31 to 40 "	40 to 55
Negro plains, Union cotton and wool, 7-8, 8d. to 10d.....	20 to 25 "	30 to 35
Cotton thread, not on spools, cost 1s. to 1s. 6d.....	27 to 43 "	40 to 75

M—Continued.

These are wholesale prices and values, respectively. The list might be swelled out almost endlessly. The great mass of cotton goods, costing 6 to 8 cents, being valued at 30 cents, and paying thereon 30 per cent. duty, is a picture of the whole system of protection—the consumer pays the above difference of price, or else takes a substitute at an equally artificial value.

The duty on glass is also excessive. The duties are specific, and, in some instances, are equal to 300 per cent. A large dealer in Charleston states, “articles under the compromise act, which were imported and sold at 35 and 40 cents per dozen, are now subject to a duty of 35 cents per dozen. We find, on making a calculation on articles which were imported previous to the present tariff, that the duty to which they are now subject varies from 90 to 300 per cent; the consequence is, none are now imported.”

M—Continued.

TABLE C.

Articles.	Inches.	Years.	English cost.	Minimum duty.	Ad val. duty.
Unbleached cotton goods..	24	29	3s. 1d. -	6	160 p. ct.
Bleached cotton goods....	30	18 ^h	3 6 -	6	120 "
Printed cotton goods.....	22	28	4 6 -	9	162 "
Stouts, or domestics.....	24	65	0 1½ @ 2½ -	6	100 @ 133 "
Cotton checks.....	24 @ 26	-	1½ @ 2½ d. p. yd.	9	190 @ 130 "
Flannel.....	27	46	20s. 0d. p. pce.	14 cts. p. sq. yd.	100 "
Colored cotton handkerchiefs.....	27	-	2 0 p. doz.	-	170 "
Colored cotton shawls....	50	-	5 0 p. doz.	-	105 "
Moleskins, beaver-teens, buffalo cloths or velvetens, used entirely for laborers.....	27	-	0 5 p. yd.	10½ c. pr. sq. yd.	78½ "

TABLE D.

IRON.

Prices in 1845.	English cost.	Specific duty.	Ad val. duty.
Anvils.....	17s. 9d.	2½ cts. per lb.	74 per cent.
Spikes used in building coasting vessels, and not generally made in the United States.	14 0	3 "	97 "
Iron wire, No. 16, and upwards.....	0 3	8 "	130 "
Sad, or smoothing irons.....	8 6	2½ "	125 "
Wood-screws of all sizes, take 2 inches...	1 7	12 "	122 "
Cast butt hinges, 4 inches.....	-	2½ "	45 "
Wrought clout nails.....	0 2½ pr. lb.	4 "	95 "
Cross-cut saws, common, 4 feet.....	3 9½	\$1 00 each	120 "
Muskets for plantation use.....	8 2	1 50 "	-
English bar iron.....	£7 10 0 pr. ton	25 00 "	82 "
Round or square do., ten-sixteenths	-	-	78 "
Cost.....£7 15s., or \$37 58	42 36	56 00 per ton.	150 "
Charges.....4 78			
Half inch square and round—	53 50	56 00 "	115 "
Cost per ton.....£10, or \$48 50			
Charges to United States—5 00			
Sheet iron, assorted numbers—	55 35	56 00 "	112 "
Cost per ton.....£11, or \$50 35			
Charges.....5 00			
	55 35		

TABLE E.—Statement exhibiting the value of Cotton, Tobacco, and Rice, exported annually, from 1821 to 1844, inclusive, compared with the aggregate value of domestic produce and manufacture exported during the same period.

Years.	VALUE EXPORTED OF				Total.	Aggregate value of exports.
	Cotton.	Tobacco leaf.	Tobacco manufact'd.	Rice.		
1821	\$20,157,484	\$5,648,962	\$149,083	\$1,494,307	\$27,449,836	\$43,671,894
1822	24,035,058	6,222,838	157,182	1,553,482	31,968,560	49,874,079
1823	20,445,520	6,282,672	154,955	1,820,985	28,704,132	47,155,408
1824	21,947,401	4,855,566	203,879	1,882,982	28,889,738	50,649,500
1825	36,846,649	6,115,623	172,353	1,925,245	45,059,870	66,944,745
1826	25,025,214	5,347,208	210,134	1,917,445	32,500,001	53,055,710
1827	29,359,545	6,577,123	239,024	2,343,908	38,519,600	58,921,691
1828	22,487,229	5,269,960	210,747	2,620,496	30,588,632	50,669,669
1829	26,575,311	4,982,974	202,396	2,514,370	34,275,051	55,700,193
1830	29,674,883	5,586,365	346,747	1,986,824	37,494,819	59,462,029
1831	25,289,492	4,892,388	292,475	2,016,267	32,490,622	61,277,057
1832	31,724,682	5,999,769	295,771	2,152,631	30,172,853	63,137,470
1833	36,191,105	5,755,968	288,973	2,744,418	44,980,464	70,317,698
1834	49,448,402	6,595,305	328,409	2,122,272	58,494,388	81,024,162
1835	64,961,302	8,250,577	357,611	2,210,331	75,779,821	101,189,082
1836	71,284,925	10,058,640	435,464	2,548,750	84,327,779	106,916,480
1837	63,240,102	5,795,647	427,836	2,309,279	71,772,864	95,544,414
1838	61,556,611	7,392,029	577,420	1,721,819	71,247,879	96,033,821
1839	61,238,982	9,832,943	616,212	2,460,198	74,148,335	103,533,891
1840	63,870,307	9,883,957	813,671	1,942,074	76,510,011	113,895,634
1841	54,330,341	12,576,903	873,877	2,010,107	69,791,028	106,382,722
1842	47,593,464	9,540,755	525,490	1,907,387	59,567,096	92,969,996
1843	49,119,806	4,650,979	278,319	1,625,726	55,674,830	77,793,783
1844	54,063,501	8,397,255	536,600	2,182,468	65,179,824	99,715,179

M—Continued.

M—Continued.

TABLE F.

Value of Cotton in England, from 1835 to 1845, both inclusive.

1835	10 $\frac{5}{8}$ d.	12 $\frac{1}{2}$ d.
1836	8 $\frac{3}{4}$ d.	11 $\frac{7}{8}$ d.
1837	4 $\frac{3}{4}$ d.	7 $\frac{7}{8}$ d.
1838	5 $\frac{1}{2}$ d.	7 $\frac{1}{2}$ d.
1839	7 d.	9 d.
1840	4 $\frac{3}{4}$ d.	6 $\frac{1}{8}$ d.
1841	5 $\frac{1}{2}$ d.	7 $\frac{1}{2}$ d.
1842	3 $\frac{3}{4}$ d.	6 $\frac{1}{2}$ d.
1843	3 $\frac{1}{2}$ d.	5 $\frac{1}{2}$ d.
1844	3 $\frac{3}{4}$ d.	5 $\frac{3}{4}$ d.
1845	3 $\frac{1}{8}$ d.	4 $\frac{3}{4}$ d.

Amount of Bagging imported, and amount used.

Amount of bagging required for the crop of 1844 (say, bales of cotton produced 2,400,000, six yards to a bale)..... 14,400,000 yards.

The amount imported in 1844 was..... 1,825,152 “

To be taken from home manufacture..... 12,574,848 “

1,695,868 yards pay duty at 4 cents per yard, and 44.31 per cent.
 129,284 do. at 5 do. do.

1,825,152

M—Continued.

TABLE G.

Comparative statement of Duties on Imports into South Carolina.

Years.	Amount.	Years.	Amount.
1800.....	\$2,203,812	1828....	\$450,967
1801.....	2,257,100	1829....	490,750
1802.....	1,206,349	1830....	497,397
1803.....	867,125	1831....	505,050
1804.....	1,061,806	1832....	523,031
1805.....	1,303,841	1833....	401,634
1806.....	1,334,517	1834....	459,935
1807.....	1,352,778	1835....	453,391
1808.....	452,278	1836....	682,383
1809.....	537,042	1837....	469,058
1810.....	697,254	1838....	590,422
1811.....	386,355	1839....	653,188
1812.....	457,288	1840....	368,127
1813.....	272,705	1841....	449,535
1814.....	149,352	1842....	305,607
1815.....	1,400,886	1843....	158,405
1816.....	1,474,474	1844....	*497,000
1817.....	1,145,677		
1818.....	1,308,104	17 years	7,955,880
1819.....	813,829	28 "	26,010,624
1820.....	613,697		
1821.....	595,317	Total for 45 years,	33,966,504
1822.....	794,004		
1823.....	765,899		
1824.....	732,076		
1825.....	661,327		
1826.....	573,707		
1827.....	592,025		
	<u>28 years, 26,010,624</u>		

Total amount for 28 years (1800 and 1827 inclusive).....\$26,010,624

Average of above 28 years, for each year..... \$928,951

Total last 17 years (1828 and 1844 inclusive)..... \$7,955,880

Average of above 17 years, for each year..... \$467,993

* \$150,000 on railroad iron.

M—Continued.

TABLE H.

Ship-building and Navigation.

Exports, 1844.....		\$111,200,046
Of which were of domestic.....	\$99,715,179	
And of foreign.....	11,484,867	
		<u>111,200,046</u>
Of the domestic articles exported in American vessels.....	69,706,375	
Of the foreign articles by American vessels..	8,744,154	
		<u>\$78,450,529</u>
And of the domestic in foreign vessels.....	30,008,804	
And of foreign articles in foreign vessels....	2,740,713	
		<u>32,749,517</u>
		<u>\$111,200,046</u>

For the year 1844—2,010,924 tons of American shipping cleared.
906,814 tons of foreign shipping cleared.

By this statement, 30 per cent. of the whole of our exports was carried by foreign vessels, and the tonnage 45 per cent.

IN SOUTH CAROLINA.

Our exports for 1844—\$3,202,386 exported in American vessels.

4,227,199 exported in foreign vessels.

Two hundred and thirty-eight American vessels entered, 49,801 tons.

One hundred and fifty-nine foreign vessels entered, 48,926 tons.

Fifty-seven per cent. of our export was carried by foreign vessels, and tonnage forty-nine per cent.

In 1844, there were built in our State 4 schooners, 1 sloop, and 2 steamboats—583 tons.

TABLE I,

Showing the quantities exported and average price of Cotton from 1833 to 1844, the imports of Cotton and Woolen Goods in each year, and the imports and exports at the same time.

Years.	COTTON.				WOOL.		Imports.	Exports.
	Pounds.	Value.	Average price.	Imports manufactured.	Imports manufactured.			
1833.....	324,698,604	\$36,191,105	11 cts.	\$7,660,449	\$13,262,509	\$108,118,311	\$90,140,433	
1834.....	384,717,907	49,448,402	12 "	10,145,181	11,879,328	126,521,332	104,336,973	
1835.....	387,358,992	64,961,302	16 "	15,367,585	17,834,424	149,895,742	121,693,577	
1836.....	423,631,302	71,284,925	16 "	17,876,087	21,080,003	189,980,035	128,663,040	
1837.....	444,211,537	63,240,102	14 "	11,150,841	8,500,292	140,989,217	117,419,376	
1838.....	595,952,297	61,556,811	10 "	6,599,330	11,512,590	113,717,404	108,486,616	
1839.....	413,624,212	61,238,982	14 "	14,908,181	18,575,945	162,092,132	121,028,416	
1840.....	743,941,061	63,870,307	8 "	6,504,484	9,071,184	107,141,519	132,085,946	
1841.....	530,204,100	54,330,341	10 "	11,757,036	11,001,939	127,946,177	121,851,803	
1842.....	584,717,017	47,593,464	8 "	9,518,515	8,375,725	100,162,087	104,691,534	
1843.....	792,297,106	49,119,806	6 "	2,958,796	2,472,155	64,753,799	84,346,480	
1844.....	663,633,455	54,063,501	8 "	13,641,478	7,086,903	108,435,035	111,200,046	

M—Continued.

TABLE J.

Invoice of Sugar shipped on board the American schooner Columbia, Corbett master, for Charleston.

T.—25 hhd. Muscovado sugar, weighing, net 31,879 lbs., at $1\frac{3}{4}$ \$557. 7

CHARGES.

11 hhd., at \$5.....	\$55
14 “ at \$4 25.....	59 4
Repairing 8 hhd., 3 rs.....	3
Export duty, \$2.....	50
Weighing, \$4 5; laborers, \$1.....	5 5
	<hr/>
	173 1
	<hr/>
	731
Commissions on \$731, at $2\frac{1}{2}$ per cent.	18 2
	<hr/>
	\$749 2
	<hr/>

E. E.

CIENFUGOS, February 9, 1843.

Sales of 25 hhd. Sugar, received per schooner Columbia.

Sold 25 hhd. sugar, weighing 30,726 lbs., at $4\frac{7}{8}$\$1,497 89

CHARGES.

Permit 20c.; duty (cash) \$768 12.....	\$768 32
Other charges in Charleston.....	224 08
	<hr/>
	992 40
	<hr/>
Net proceeds.....	\$505 49

E. E.

CHARLESTON, S. C., March 29, 1843.

TABLE K.

In April, 1844, there were imported into Charleston 86 hhd. Muscovado sugar, weighed on landing 114,341 lbs., and duty paid $2\frac{1}{2}$ c. per lb.—\$2,857 77. These sugars were exported in February, 1845, ten months after; the collector required them to be reweighed, and duty calculated at the reweight for the drawback.

They weighed.....104,299 lbs.
Falling short, from purging and draining..... 10,042 “

M—Continued.

The drawback received was on 104,299 lbs., at 2½c.	\$2,607 47
Less 2½ per cent. retained by the Government.....	65 19
	\$2,542 28

The importer paid, in April, 1844, \$2,857 77, thereby losing \$315 49, and the Government keeping his \$2,857 77 for ten months, and this amount of \$315 49 was paid to the Government for that which never went into consumption. So it is and would be with liquors, in leakage and evaporation.

 GEORGIA.

ANSWERS TO CIRCULAR No. 1.

William Schley, President Richmond Factory, near Augusta.

1. Georgia, 10 miles south of Augusta.
2. Cotton and wool factory, for the manufacture of negro clothing and other coarse fabrics. Spin no yarns finer than No. 12. Water power.
- 3, October, 1833. An incorporated joint-stock company.
- 4, 5. Whole investment, \$28,000.
- 6, 25. Nineteen per cent. clear profits per annum averaged for the whole time up to January, 1844. Since then an average profit of 25 per cent. per annum.
7. More or less vigilance, industry, and economy.
8. Money at interest will yield 8 per cent. The planting interest does not yield more than 5 to 6 per cent.
- 9, 10.* Cannot answer.
- 10.* Four hundred and fifty bales cotton and about 10,000 pounds wool, all grown in Georgia. No foreign articles used.
11. Not answered.
12. Fifty men, women, and children; very few men—mostly women and children. Wages ranging from 10 to 50 cents per day, except the overseers of rooms, who receive \$1 per day, and the principal manager, who receives \$3 20 per day.
13. The whole year, averaging 12 hours per day.
14. Can answer only for Georgia. Wages of men do not exceed 50 cents per day for agricultural purposes; the boys, during the ploughing season, would not receive more than \$4 per month and board. Women and children could not be employed at all.
15. Four mules, employed in hauling goods to Augusta, &c., &c.
16. Mostly at home. When a surplus, sent to other parts of Georgia, to New York, and New Orleans.

* So in his answer. The first is a mistake, as the answer refers only to 9.

M—Continued.

17. They do not, because the weight of our coarse goods, together with the expenses of transporting the raw material and importing the manufactured goods, are a sufficient protection against Europe, or the northern and eastern States. We get the raw material at the first cost from the planter.

18. Mostly in this State and in the vicinity of the factory.

19. None, except a few to New York and New Orleans.

20. Usually sold on 6 months' credit; 5 per cent. off for cash.

21. Prices of labor about the same. The rise and fall of manufactured goods have been governed by the prices of the raw material.

22. All sorts of prices. Heavy cotton osnaburgs, one-half pound to the yard, we now sell at 8 cents; 6 ounces, at 7½ cents; striped goods, from 11 to 13 cents, according to quality and cost of the dyestuffs, &c.

23. None at all.

24. Do not know.

25. No answer.

26. Raw material, oil, leather, repairs, and other incidental expenses, about 50 per cent.; labor 25 per cent., and profits 25 per cent.

27, 28. Not prepared to answer.

29, 31. Want no protection. If all duties on such goods as we manufacture were abolished, we should still continue our business, as much more profitable than any other investment we could make in Georgia.

32 to 34. Know nothing of these matters.

35. About 100 per cent. The duty *now*, under the minimum valuation, on all the cotton goods we make, is 6 cents per yard. If the minimum were abolished, and the goods we make cost say 6 to 7 cents per yard, (which is probably what they would be valued at,) then the duty, to be equal to the present one, would have to be from 75 to 100 per cent. *ad valorem*.

36 to 40. Know nothing of these matters.

Muscogee County. From John Fontaine, a stockholder and agent of the Columbus Factory.

1. Georgia, near Columbus, Muscogee county.

2. Cotton and wool. Water power.

3. In 1834. Joint-stock company.

4. Capital originally \$25,000; at present \$50,000.

5. Price of materials has varied every year; the price of labor but little since the factory went into operation.

6. The first four years no profits; since then about 20 per cent. It was a cash capital, consequently no interest was paid. It did not pay the first four years, as we had neither skill nor experience.

7. As soon as our hands acquired skill, and the manager ascertained from experience when and how to purchase the raw material, and when and where to dispose of the goods, the establishment became profitable.

8. The planting interest here, when properly managed, has averaged 8 per cent. profit.

9. The establishment has been gradually enlarged, and an increased

M—Continued.

quantity made every year. At this time we spin about 300,000 lbs. of clean cotton annually, about half of which is sold in yarn; the balance is made into heavy cotton osnaburgs. The yarn is sold at 15 cents per pound; the osnaburgs at 8 to 10 cents per yard. There is also about 25,000 lbs. of wool spun and woven, which is made into heavy negro cloth, and is sold for 30 to 33 cents per yard.

10. We use the cotton made in the neighborhood. We use some foreign, but mostly domestic wool.

11. No such goods as we make are imported. They cannot be brought from any country, and sold at the prices we sell for. If there was no duty, (as we make a very heavy article, and the price of the raw material is so much lower here,) we should fear no foreign competition. The home competition is all we have to fear in these goods.

12. About 70 hands, mostly women and children. Average price of labor about \$9 per month. They board and clothe themselves; we furnish houses.

13. Ten to twelve hours per day, and every day in the year except Sundays.

14. The price of labor in other occupations varies, but none pay better than manufacturing. In other countries cheaper.

15. None.

16. Some sold at the factory, but mostly by agents in the adjoining States.

17. No foreign goods of the same sort are imported into the United States.

18. In Georgia, Alabama, Mississippi, Louisiana, and Arkansas.

19. None exported to foreign countries.

20. Part for cash, and the remainder on credit.

21. Cost of the goods has lessened by an increase of experience, and the cost of the raw material is less. The price of labor has varied but little.

22. At the commencement the price of cotton was 8 cents. We then obtained 25 cents per lb. for the yarn, and 14 cents for osnaburgs. The price of cotton now is 6 cents, and we get 15 cents per lb. for yarn, and from 8 to 10 cents per yard for cotton osnaburgs. A fair profit is now made, owing to improvements in machinery, and experience and skill in labor.

23. No protection is necessary, for reasons already given, for goods such as we manufacture; but for fine goods, which require great skill, a tariff is necessary; but not having experience in such matters, leave it to others to say to what extent.

24. Does not answer the question.

25. For the last three years have divided about 20 per cent.; previous to that time no dividend—retaining the profits as a contingent fund.

26. A stock of the raw material sufficient for six months is kept on hand. Labor is paid every month.

27. Have already stated the amount of cotton and wool consumed by

M—Continued.

this factory. About 200 persons reside at the factory, who consume considerable provisions from the country.

28. Not prepared to say how much of the same goods is used in the United States. About 10,000 bales of cotton manufactured in this State of the same character.

29. Already answered.

30. If manufacturing were abandoned, would go to planting.

31. Have made 20 per cent by manufacturing for the last seven years, and have been planting during the same time at about 8 per cent.; but consider the planting operation safest and best, as manufactories are liable to greater dangers, and have frequently to be maintained at a loss. When not in operation the machinery soon injures. There are many articles on which the duty should be more than $12\frac{1}{2}$ per cent.; but how much more I cannot say.

32. Does not answer.

33. Very little capital borrowed in the United States by factories.

34. Legislation cannot equalize the value of capital or labor, it is so much under the influence of foreign capital and local competition. All we want is to be let alone; equal laws to protect person and property, and let us use our labor as we may think best. Some will make 20 per cent., others become ruined, by the same business. The cotton spinners throughout the Union require no protection. We must have a revenue tariff, and for these factories there is no good reason for discrimination.

35 to 40. Not answered.

Cobb County. From W. B. Bulloch, Collector at Savannah, in relation to Roswell Factory.

1. Georgia, Cobb county.

2, 3. Cotton goods, and cotton and wool. [Joint-stock company; water power. Some little uncertainty whether this last answer is correct, as the statement is that "Roswell factory," as well as several others which are enumerated, manufacture, as above stated, "and are mostly joint-stock companies," &c. The remark is supposed to apply to the first named equally with any other.] Established in 1839.

4. Capital, \$70,000.

5. About \$5,000; \$4,000; \$9,000 to \$10,000.

6. Twenty per cent. None borrowed. Portion of profits applied to increase the capital.

7. Fluctuations in price of raw material, repairs of machinery and buildings, cause an increase or decrease of profit.

8. Four to eight per cent.

9. From \$35,000 to \$40,000.

10. No foreign, and from \$16,000 to \$18,000 domestic products.

11. Cannot answer.

M—Continued.

12. One hundred and twelve men, women, and children; average wages, \$1 50 per week.

13. Twelve hours per day all the year.

14. About the same wages in this country.

15. Seventeen horses and mules, to take off goods.

16. At the factory, and orders are received from a distance of 300 miles.

17. No foreign competition in articles similar.

18. Georgia, Alabama, Mississippi, and Tennessee.

19. None from this factory.

20. Cash and four months' credit, and bartered for feathers, wax, tallow, and iron.

21. Cost of the manufactured article has fluctuated but little; cost of material more or less.

22. Seven to nine cents per yard for cotton, and 25 to 30 cents on cotton and wool.

23. None required, nor ask for any but revenue duty.

24. None.

25. Twenty-two per cent. paid out at every semi-annual dividend; a portion of profits, besides, left for contingent and other objects; leaves a surplus of from \$10,000 to \$12,000.

26. Not answered.

27. About \$600 corn and wheat, and \$2,600 other domestic productions.

28. Do not know.

29. Would continue.

30. Would not abandon.

31. None.

32. No salt manufactured in the State. The iron works at least 100 miles beyond foreign competition.

33. Seventy thousand dollars; none borrowed; portions of profits left to increase.

34. Require no duties for protection, and would continue. Increase of factories would of course reduce prices by competition, when more is produced than is consumed. We have never supplied the demand from the commencement.

35 to 40. Not answered directly.

NOTE.—The letter of W. B. Bulloch, Collector at Savannah, Georgia, dated the 23d September, 1845, furnishes to the Department the following particulars in addition to those given above: "Manufactories in Georgia:—Roswell factory, Cobb county, (given above;) Athens manufacturing company, Clark county; Georgia company, Clark county; Columbus company, Muscogee county; Elbert company, Elbert county; Scull Shoal company, Green county; Eatonton factory, Putnam county; Upson company, Upson county; McCalpin factory, Upson county; Schley's factory, Richmond county; Rock Mills factory, Hancock county; Deametre's wool-carding factory, Baldwin county; Thomaston

M—Continued.

'manufacturing company, Upson county; Waynman's manufacturing company, Upson county." He also states that "associations have been formed in Columbus, in Muscogee county, and in Augusta, Richmond county, which promise manufacturing establishments upon an extensive scale;" that the capital of the "Athens manufacturing company (established in 1836) is \$94,000;" and that the answers given in the case of the "Roswell factory to the questions propounded will, in a great measure, elucidate the affairs of all the others;" that "the Athens company last year divided 24 per cent., with as good a prospect for the present. Increase of profits arises from an increasing demand in the States of North Carolina, South Carolina, Alabama, and Louisiana. One thousand bales, or 350,000 lbs. cotton, at 5 cents, is the annual consumption, amounting to \$17,500. Wool consumed, \$2,000. No goods of like character imported from abroad." [The latter remark is general, and applies to cotton and woolen manufactures of Georgia.] "Average number of men, women, and children, 75 to 80, all white; largest proportion women. Cost of the manufactured article to the manufacturer has undergone an annual decrease in the value of the materials. Labor stationary; average labor, 12 hours. Manufactures sold for cash. Supposed profits on capital otherwise employed in the county and State, about 12 per cent. The Georgia manufactures require no protection. Similar manufactories exist in North Carolina, South Carolina, Alabama, and Tennessee, but to what extent is not known. No manufactories of salt in Georgia, but several of iron in the counties of the Cherokee country, beyond the reach of foreign competition, and commanding a ready market in the neighborhood. Decatur, in De Kalb county, manufactures to some extent; cannot tell whether they have been influenced by the tariff of 1842." Mr. Bulloch also states that "a correspondent, and one largely interested in one of our manufacturing establishments, states that 'no manufacturer will abandon if his profits yield 10 to 12 per cent.,' and that one of the shrewdest northern manufacturers, (Mr. Merrill, of New York,) who has a factory near Athens, and is now concerned in building an extensive one on the Oconee river, in Green county, told me the present rate of duties was a large protection, and he expected to retire with a fortune before competition could bring it down to 12 per cent. profit; that our factories in the interior increase their profits by having a store from which the operatives are supplied, and also the resale of articles received in barter; that any number of operatives can be had in Georgia, whose average wages will not exceed \$1 50, and no reduction of duties will now stop the increase of manufacturing establishments; and a war with Europe would not deprive us of the necessaries of life, and materials for the Army and Navy. The aggregate capital invested in manufacturing establishments in Georgia must amount to a million of dollars, and is rapidly increasing. The profits upon such investments are considered greater than on that of any other species of property. Duties beyond a revenue standard seem not to be required, even by those engaged in" manufactures.

M—Continued.

ANSWERS TO CIRCULAR No. 2.

Savannah. From Jos. Cumming.

1. Cotton and rice are the articles of product and exportation.
2. No answer.
3. The products above named support all the business of the State.
4. Not more than 5 per cent. The production of cotton has been unfavorable for some years, compared with previous results. Public opinion has varied considerably as to the cost of producing cotton—some five, some six, some seven cents per pound; but this depends on lands, location, &c. At 10 cents at the shipping ports, a fair profit reaches the planter, leaving $7\frac{1}{2}$ to 8 cents on the plantation. That price has been uncommon since the tariff of 1842. In 1844-'45 cotton did not average more than six cents at the ports, gross, $1\frac{1}{2}$ cent off for expenses. The tariff has, no doubt, had its effect upon this article, but the extent is not easily determined, as the article is one of constant speculation. The foreign consumer paid a considerable, and in some cases a large profit, to the shipper from hence in 1844-'45; showing that prices were below the mere exchange or barter rate. The British consumer made a large profit, and increased his consumption, while he could not, under our tariff, compete with us in many manufactures of cotton. It is fair reasoning that he could have afforded higher prices under a freer trade with us.
5. Not more than 7 per cent., as lands and slaves are estimated by the prices of cotton in 1844-'45. It might be 3 to $3\frac{1}{2}$ per cent., under the full operation of the tariff. Nothing more uncertain than the average of cotton planting under any circumstances; but the grower may be benefited or injured by various causes, &c.
6. The income per hand, or slave, has not exceeded \$35 since the tariff of 1842, 1844-'45 being assumed as its demonstrated operation—\$50 to \$60 usually.
7. Cannot say definitely, as consumption had overtaken growth; but since 1842, there has been a falling off of two to three cents per pound; but the crop of 1844, on which the tariff acted most decidedly, was very large, and appeared to be beyond contemplation.
8. It does not, except that low prices reduce the ability to purchase. Incidentally, therefore, the tariff must affect them.
9. I should not think so, in any absolute sense, but there must be dependence. In this quarter the ownership of vessels and manufactures is a small interest. Low prices of cotton are favorable to navigation interests, as freight to market makes such an item of charges against sales.
10. Temporarily some protected articles have this season declined in price; but after very low prices for cotton—part or whole of their substance. The effects of the tariff of 1842 cannot be seen extensively in so short a time; although, in many instances, they are not to be mistaken.
11. It does not in any material quantity.

M—Continued.

12. Cotton and rice are consumed abroad principally. Prices are governed by foreign demand; France, England, and the Continent for cotton. The home demand is a very effective auxiliary, but too feeble to operate extensively on either rice or cotton; both are increasing for two or three years past. The island of Cuba is a large consumer of rice, but that crop is very much distributed. Great Britain takes nearly two-thirds of the cotton product of the United States. Prices are governed by that market. Competition is found there from various sources, and the high rates of the present tariff lessen our ability to meet that competition, as British manufactures are excluded in no inconsiderable degree. If American cotton were not an indispensable, it would be still lower. As an article for use, no cotton can successfully compete with ours, and the low prices continued must eventually give us the trade exclusively. We should hasten that by reducing the tariff.

13. Any country importing and consuming more than she exports, cannot grow rich; there must be sale or exchange. Free trade can alone mark the true levels.

14. There are some small establishments for manufacturing cotton and wool. They are said to pay 15 to 25 per cent.; they are generally prosperous; cannot state the amount of capital employed. Several of them have said they do not care about the tariff; but they must be benefited by it. Prices rose in 1844, but declined in 1845. A duty of 20 to 30 per cent. would place the manufacturers in a better position than the agriculturist.

15. No. The tonnage owned partially or totally in this State does not exceed 7,000 tons. The low prices of articles for shipment must, in general, operate favorably to navigation interests.

16. The capital in this State employed in trade is not to be compared with the agricultural.

17. It would, as our merchants could operate here, and not be prevented from want of capital, although New York would supply the State very largely; still the system would be advantageous to us.

18, 19. No answers.

20. Many; iron, cheap English and woolen goods, &c.

21. The minimum system is one of deception; cash duties, in places of small capital, are prohibitory in their effect.

22. There are many; I name tea and coffee; cannot say.

23. Cannot enter into particulars; the tariff was made under the instruction of manufacturers.

24. The effect is to exclude foreign competition; and the industrial classes must pay tariff prices, such as cupidity may fix, with reference to a prohibition and monopoly, which is maintained under the specious name of "*the American system.*"

25. There are many such; I cannot name the articles in order, but consider, iron, sugar, and salt, as three very important, for which there are no substitutes; and many woolen goods, for which we pay a larger price in consequence of the tariff; and it is presumed that the price thereon is raised, as the foreign are excluded; cannot say as to the

M—Continued.

amount of duty now paid, or that might be paid, under a graduation of the tariff, on the articles alluded to.

26. They do not; they can be modified only by reduction, so as to benefit our agriculture; the State has not prospered under these duties; we are not interested in these duties; we want free trade and free competition; the tariff depresses greatly our great staple, cotton, and when that is done, we are vitally injured.

27. The quantity is very small; prices are low usually; is not aware that the tariff has affected it.

28. Gold is found in various parts of the State, and worked to some advantage; iron mines are coming into use, on a moderate scale; the latter will increase under the present tariff, and not be discontinued under any probable tariff.

Savannah. From Robert Habersham.

1. Cotton and rice, principally; with corn, potatoes, wheat, &c.

2. Probably at least three-fourths.

3. These interests are all, to a very great extent, connected with, and dependent upon, agriculture.

4. Average annual profit on capital so employed has been from six to eight per cent., after all expenses of preparation and sale.

5. No answer.

6. The price of cotton during the ten years preceding 1842 has been about 13 cents; since 1842, about $6\frac{1}{2}$ cents; rice has not varied much—say, for the period first named, \$3 per 100 pounds; and for the last three years, \$2 75.

7. Prices have been affected, to some extent, by the tariff, but cotton more by the over-production of that staple.

8. Does not raise a sufficient supply of horses, mules, hogs, cattle, and provisions; amount imported is very great; prices were higher during the ten years preceding 1842 than for the last three years.

9. These interests are immediately connected with, and dependent on; agriculture, and the profits increase or diminish in the same proportion with it.

10. The average prices of what are called the protected articles have been lower in the last three years than during the ten preceding; but not as low in proportion to the average price of the raw materials during these periods, respectively; which may, in part, be ascribed to the tariff, but still more to the over-production of the raw materials, as applied to cotton.

11. Does not export any other article of its products, except the staples named.

12. About four-fifths of the articles made for export are consumed abroad, the prices being governed by the foreign demand; principally shipped to England, France, Germany, and the West Indies; the East India rice comes in competition with that grown by us; the high duties imposed by the tariff lessen our ability to meet that competition success-

M—Continued.

fully, by inviting high duties in return on our staples, in the countries which consume them.

13. There is such a connection; and a country cannot, for any length of time, import a greater amount than it exports, estimating fairly the value of each, and *vice versa*; the present duties must, by reducing the amount of imports, diminish the value of our exports very materially; but to what extent, cannot say.

14. We have twenty or thirty manufacturing establishments in the State; they manufacture cotton goods; capital employed over \$1,000,000. Profits for the last three years considerable, say 20 per cent. per annum. The duties increase their profits, but are not necessary to keep them in operation at a fair profit, a moderate duty would make them as productive as those growing the great staples.

15. The State has not been engaged in ship-building, except to a limited extent.

16. The capital engaged in commerce bears a very small proportion to that invested in agriculture; probably not one-twentieth. The commercial interests have to a limited extent, been affected by the tariff; to what extent, cannot say.

17. A warehouse system would be of some advantage to the State.

18, 19. No answers.

20. Osnaburgs and cotton bagging are articles of foreign manufacture which come into competition with the domestic manufacture of the same articles, and on which the duty amounts nearly to a prohibition.

21. The several great interests of the State are affected by the minimums of the present tariff, and the rule requiring duties to be paid in cash, without the establishment of a warehouse system, or admitting goods in entrepôt, by creating obstacles to importation.

22. Coffee and tea are articles on which a moderate duty might be laid; but cannot say to what extent, or what revenue would be derived.

23. No answer.

24. The effect of the present system of duties, especially upon articles extensively consumed which are manufactured only to a limited extent in the United States, must be to raise the price of such articles, and in that way operate injuriously to the other industrial classes of the country.

25. No answer.

26. The present duties do not in any way benefit those engaged in the agricultural products and staples referred to; nor do I see how they could be modified in any other way than by reducing them so as to benefit the growers.

27, 28. No answers.

Savannah. W. B. Bulloch, Collector, encloses answers from I. Cohen.

1. Cotton and rice.
2. Three-fourths at least.
3. Almost entirely.

M—Continued.

8. It does not. It draws its supplies of some from different parts of the United States; principally, however, from Kentucky, Ohio, Tennessee, and Maryland. The article of bacon for the last three years has averaged about 7 cents per pound, and the ten preceding about 10 cents per pound; the prices of hogs have differed in about the same proportion. This difference is owing to increased importations, also the increased quantity raised by the planters; the low prices of our staples for the last few years having caused them to turn their attention to the same.

9. They are.

11. It does of lumber, the prices of which, for the last three years, have been, on an average, 25 per cent. below those of the ten preceding years.

12. Three-fourths; and their prices are regulated by the foreign demand. They are principally shipped to Liverpool, Havre, north of Europe, and Cuba; though East India cotton and rice we meet competition from in England and the north of Europe, and the East India rice we meet competition from in the British West India Islands.

15. But to a very limited extent, and that little has not been either favorably or unfavorably affected by the tariff laws.

16. A very small proportion.

17. It would materially.

20. Osnaburgs, hemp bagging, coarse cottons and woolens, hats, shoes, cutlery, nails, and hoes.

22. Coffee and tea.

Savannah. From I. George, Inspector of Customs.

Statement of the Cotton crop of Georgia, for the year ending August 31, 1845.

Exported from Savannah: To foreign ports, Upland.....	175,965	
Sea Island.....	6,108	
Coastwise, Upland.....	120,570	
Sea Island.....	1,901	
		304,544
Burnt in Savannah.....	1,900	
Stock in Savannah, September 1, 1845.....	2,736	
Stock in Augusta and Hamburg, September 1, 1845.....	5,919	
		315,099
Deduct stock in Savannah and Augusta, Sept. 1, 1844.....	19,659	
Total bales.....		295,440

Statement of Rice exported from Savannah, for the year ending August 31, 1845.

To Great Britain.....	1,175
To France and other continental ports.....	728

M—Continued.

To West Indies.....	10,499
Coastwise.....	15,830
Total casks.....	28,232

Value of the foregoing exports, estimated at the average price of each product during the aforesaid period:

296,535 bales Upland cotton, at \$21.....	\$6,227,235
8,009 " Sea Island cotton, at \$70.....	560,630
28,232 casks of rice, at \$20.....	564,640
Total value.....	\$7,352,505

The foregoing exports have paid in freight, at the low rates current the last season, as follows:

182,073 bales shipped to foreign ports, at $\frac{1}{2}d.$ sterling, and exchange.....	\$642,568
122,471 bales shipped coastwise, at \$1 25.....	153,089
1,903 casks rice shipped to European ports, at \$5 25....	9,991
10,499 casks rice shipped to the West Indies, at \$2 50....	26,243
15,830 casks rice shipped coastwise, at 75 cents.....	11,873
Total amount of freight.....	\$843,764

Statement showing the annual average price of Cotton and Rice at Savannah, Georgia, for the following years:

UPLAND COTTON.

1832.....	10 $\frac{1}{4}$ cents.	1837.....	11 $\frac{3}{8}$ cents.
1833.....	11 $\frac{3}{4}$ "	1838.....	9 $\frac{3}{8}$ "
1834.....	15 "	1839.....	12 "
1835.....	16 "	1840.....	8 "
1836.....	15 $\frac{3}{8}$ "	1841.....	8 $\frac{1}{2}$ "

SEA ISLAND COTTON.

1832.....	20 $\frac{1}{2}$ cents.	1837.....	40 $\frac{1}{4}$ cents.
1833.....	15 "	1838.....	31 $\frac{1}{4}$ "
1834.....	22 $\frac{1}{2}$ "	1839.....	40 "
1835.....	37 $\frac{1}{2}$ "	1840.....	24 "
1836.....	43 $\frac{1}{2}$ "	1841.....	23 $\frac{3}{4}$ "

RICE.

1832.....	\$2 75	1837.....	\$3 75
1833.....	2 59	1838.....	4 22
1834.....	2 81	1839.....	3 72
1835.....	3 18	1840.....	3 43
1836.....	2 93	1841.....	3 18

M—Continued.

In addition to the foregoing tables, Mr. George furnishes a list of the manufacturing establishments in the State, and states that they manufacture cotton goods and cotton and wool; that they are mostly joint-stock companies, and water the motive power; capital estimated at \$1,000,000; annual profits for the last three years 18 per cent.; duties beyond a revenue standard are not required by the proprietors to keep them in successful operation; citizens have not been engaged for many years in ship-building; a ship of 500 tons is being built at Brunswick, Glynn county; the amount of register and enrolled tonnage of the port of Savannah is 1,496 tons.

The duties imposed by the present tariff enhance materially the cost of the principal materials used in the construction and equipment of ships; were they reduced to a more equitable standard, there is but little doubt that a State contributing, as this does, over \$840,000 annually in the freight of her products to the navigation of the country, would desire to share a portion of it, and thus increase her business capital.

Accompanying the foregoing returns and tables, received through W. B. Bulloch, Collector, Savannah, Georgia, is also a letter from A. A. Smetz, in relation to the lumber business in that place. Mr. S. states that the value of lumber exported now is ten-fold what it was 25 years ago, although not near what it will be. Value of exports for the year ending the 1st of September last, as follows:

Steam-sawed lumber	\$155,000
River lumber and shingles	19,000
Ranging timber	42,000
	\$216,000

Exclusive of this, the amount of the same articles for home consumption was near \$100,000. Number of hands employed is as great as would be necessary to produce at least 65,000 bales of cotton. This business renders lands valuable which are unfit for the cultivation of cotton; this business is also beneficial to the navigation interest; this branch is steadily increasing; the forests afford supplies, which are inexhaustible. A sudden impulse has been given also to another branch in consequence of the article being admitted, by a recent act of Parliament, free of duty into British ports, viz: *oak staves*. This article, almost unknown amongst our exports, will hereafter figure as an important item. The quality of the oak is said to answer better in the English market than the northern oak.

In the English market, Georgia pine enjoys an undisputed preëminence over all other American pines, &c., &c.

M—Continued.

ALABAMA.

ANSWERS TO CIRCULAR No. 1.

Mobile. From C. W. Gazzam.

1. Alabama; Mobile city and county.
2. Iron and brass foundry and engine manufactory. Steam power.
3. In 1835. Joint stock.
4. \$10,000 machinery.
5. \$5,000.
6. Twenty-five per cent. profit net, after allowing for bad debts.
7. Not fluctuating.
8. About 25 per cent.
9. \$8,000 castings; \$7,000 repairs of steamboats.
10. \$2,000 Scotch pig iron; remainder American material.
11. No foreign competition.
12. Ten white men at \$2 50 per day; five negroes at \$1 per day.
13. Sunrise to sunset the year round.
14. Not known.
15. Two horses.
16. Home sales for Alabama and Mississippi.
17. No foreign competition.
18. On steamboats and plantations.
19. None.
20. Cash sales generally; in some cases six months' credit.
21. Material diminished in cost 25 per cent. since 1835; labor 25 per cent. less.
22. Castings, iron, 10 cents per pound in 1835; 8 cents in 1838; 6 cents in 1839; 5 cents in 1843.
23. Not known.
24. Not known.
25. Not answered.
26. Previously answered.
- 27, 28. The first not answered; the second not known.
29. Change of duty would not affect us.
30. It would not; if it did, spin cotton.
31. Spinning cotton.
32. Plenty of ore, but none worked in this State.
33. No borrowed capital.
34. Change of duty would not affect.
35. Amount of duty not known.
36. No answer.
37. All the productions used are made at home.
- 38 to 40. No answers.

NOTE.—The foregoing return was received by the Department in a letter from C. H. Minge, Collector, Mobile, Alabama, dated September

M—Continued.

22, 1845, in which he states that "he had received and distributed the 'Questions,' but that only one individual had furnished an answer."

Montgomery. From N. E. Benson.

Mr. Benson, in reply to Circular No. 1, states, that there are three cotton factories in the State; one in Bibb county, a joint-stock concern, established in 1835; two in Tallapoosa county, (one owned by Barrett & Marks,) established in June, 1845; capital \$30,000, no portion of it borrowed; 15 per cent. profit on capital; employ 30 hands, one-half being their own slaves. The other owned by two individuals; established about one year. In Autauga county is an extensive manufactory of cotton gins, which turns out about 500 annually. All these employ water power. In Benton and Talladega counties there are several furnaces and forges; water power. A furnace at or near the city of Mobile; steam power. Cannot state the amount of business. The profits on agriculture do not exceed 3 per cent., exclusive of the increase of slaves, &c., &c.

ANSWERS TO CIRCULAR No. 2.

Chambers C. H. From John A. Frazer, Postmaster.

1. Cotton is the principal staple raised in Alabama.
2. Unable to say, though it is considerable.
3. Very materially.
4. In this section of the State, as he learns from a number of farmers, from 1 to 3 per cent.; sometimes a mere support.
5. The profits, from 1833 to 1840, to the cotton planter, were fair and satisfactory.
6. Refers to the "Democratic Review."
7. In his opinion at least 25 per cent.
8. This State has not raised a sufficiency of horses, &c., but has bought from Tennessee and Kentucky.
10. The protected articles have been much higher than the same articles were in 1836, when the price of the raw material in 1836 and 1844 is considered; for instance, three-quarter shirtings, in Montgomery, Alabama, in 1836, cost 12 to 14 cents: cotton, 16 cents; in 1844, three-quarter shirtings, 7 to 10: cotton, 3½ to 5 cents.
13. Answers no; and in his opinion the present tariff affects the exports of the State at least 25 per cent.
14. He is not prepared to state the *number*. Is of the opinion that they could do as well as the planter without a tariff.
15. No ship-building is carried on in Alabama.
16. Is not prepared to answer as to the amount of capital, or explain

M—Continued.

fully the effect of the tariff, further than diminishing the value of the exports.

17. Is of the opinion it would.

18. Not prepared to answer.

20. They do not benefit, but materially injure the agricultural interests generally in this State, by diminishing the value of the exports and increasing the value of imports; and the home-manufactured articles thereby requiring more labor from the citizens of the State for the same articles than they would give under a revenue tariff.

27. Not answered.

28. Gold mines are worked in Randolph and Tallapoosa counties; iron ore in Talladega county. Amount or value not known to him.

Barryton, Washington County. From S. S. Houston.

1. Cotton, corn, wheat, and a little tobacco.

2. Much the largest.

3. Every other interest dependent on the staple, *cotton*.

4. Net proceeds have been less since 1842 than for years before—showing conclusively the effect of the tariff.

5, 6. There has been a fair reward to industrial pursuits. The prices of cotton have averaged seven cents.

8. Does not raise a sufficient supply of horses, mules, hogs, and cattle, meat and provisions. Kentucky and Tennessee supply horses and mules: the West generally, provisions.

10. The prices of cotton goods are higher than they would be without the tariff; particularly the higher-priced and better-made articles.

11. Decidedly agricultural, and exports little else; some lumber, staves, &c.

17. The warehouse system will be of vast importance to the South, and will facilitate a direct trade with Europe; saving to our people the profits of the northern jobbers, and exchange. A direct trade is of the greatest importance to the South. The establishment of this system would increase the commerce of the State, and give a new impulse to business of every kind.

20. Negro clothing.

22. Coffee. The duty may be high, as it is a luxury, and all luxuries may be taxed as high as they can be.

26. The tariff affords no benefit to the tiller of the soil. The great staples of the country, above the influence of the law, need no protection, and ask none; but by the operation of the tariff all his furniture, clothing, and necessaries, beyond his own resources, must be higher with than without a tariff. The great object of the Government should be to secure to the grower of large staple productions an unembarrassed foreign market.

M—Continued.

FLORIDA.

ANSWERS TO CIRCULAR No. 1.

Pensacola. From Robert Mitchell, Collector.

- 1 to 7. No manufactories in Florida, except for salt and cigars.
8. About 5 per cent.
- 9 to 15. Do not know.
16. Shipped all over the United States and to foreign countries.
17. They do not.
- 18, 19. Shipped and consumed wherever the United States flag goes.
- 20 to 22. Do not know.
23. Will compete with foreign articles if all duties are repealed.
24. Change or no change, frauds will be attempted.
- 25 to 28. Do not know.
29. Will continue if the duty should be reduced to $12\frac{1}{2}$ per cent. on the foreign article.
30. Cannot be employed in any better way.
31. No, not even if the duties were entirely repealed.
- 32, 33. Do not know.
34. Will yield six per cent. if *all* duties were repealed, except sugar manufactures.
35. The change would make little or no difference, as the duty on the difference between the foreign cost and the home valuation would be nearly equal to the minimum; still the minimums ought to be repealed, and the home valuation would be attended with great difficulties, as it would be impossible to establish uniformity of valuation at the different ports.
36. Frauds will be attempted, change or no change.
37. The productions already exceed the domestic consumption.
38. Do not know.
39. About five per cent.
40. About 80 cents per day.

NOTE.—Accompanying the above return, Mr. Mitchell says, in a letter dated September 10th, 1845, “the cash system of duties is the most salutary that can be devised for the security of the revenue; while it regulates the importations and limits them to the wants of the country, it prevents excessive importations and the ruinous reactions which invariably follow all such excesses, by creating a foreign balance against us, and the consequent drain of the precious metals. The former mode of securing duties by bonds ought never to be restored. If the *home valuation can* be established, and the *cash* duties continued, these two features combined would prove a security against foreign deception and frauds, admit of a permanent ad valorem duty of twenty per cent., without the minimum, and without any material diminution of the revenue, affording, at the same time, solid data for annual estimates.

M—Continued.

‘The finer fabrics of France and England have little or no competition in other foreign countries, or our own; and whether the duties are high or low, a surplus will always be found in our markets, not so much from a spirit of adventure as the necessity of paying for our staple articles, which they prefer meeting in this way to the payment of specie. Frauds are frequently perpetrated in the way of smuggling, also, by venders, who are generally agents of the manufacturers, while their deceptions are unknown to the honest importer, or to our revenue officers.’

Key West. From A. Gordon, Collector.

Says, “salt is the only article manufactured in this district. The manufactory on this island was commenced in 1834. Present capital, exclusive of real estate, \$24,500. A joint-stock concern. Annual rate of profit eight per cent. on the cash capital, after deducting expenses. Thirty thousand bushels manufactured last year. Average twenty-three cents per bushel. Quality greatly superior to the imported, being purer and heavier, weighing eighty-six pounds to the measured bushel, while that from Turk’s Island and Exuma weighs but seventy-two. Seven persons employed; negroes \$15, whites \$25, per month. Sales for cash, and the principal markets New Orleans and other places along the Gulf stream. Foreign articles of an inferior quality do enter into competition in other places, but not here. Price has decreased from 37½ to 23 cents, in consequence, in part, of the decreased duty on the foreign article. Dividends 8 per cent. If the duty were reduced to 12½ per cent. it would be injurious, but cannot say whether it would be abandoned. The manufacture of salt, at every point, must be affected by a reduction of the rate of duty, until the amount manufactured at home shall be sufficient for home consumption. Frauds are not practised, to any considerable extent, in the introduction of salt, as the duty is specific. If it were ad valorem, there might be. There is ten times more fraud on ad valorem articles, by undervaluation, than on articles paying specific duties.”

ANSWERS TO CIRCULAR No. 2.

Key West. From S. R. Mallory, Collector.

1. Florida produces cotton, rice, tobacco, corn, and sugar-cane.
2. Impossible, in this position, to ascertain.
3. Does not know.
4. Cannot ascertain; profits believed to be small.
5. Does not know.
6. No answer.
7. No answer.

M—Continued.

8. Raises, it is believed, a sufficient supply of the articles named, and provisions generally.

9. Commercial interests of the State are mainly dependent on its agriculture—as yet, but little interested in mechanical or manufacturing business.

10. In this district the prices are dependent upon causes separate from the tariff.

11. The section of country on the coast south of Jupiter Inlet, and east of Cape Sable, produces a native arrowroot, commonly called “coontée,” which is manufactured by the settlers to some extent, not to exceed 20,000 pounds per annum. This commanded in northern markets, in 1835 and 1840, eight cents per pound; and is now, in the same markets, worth five cents.

12, 13. No answers.

14. The manufacture of salt is carried on here, in the southern district of Florida. Capital invested, \$21,000; an incorporated company; pays an interest of eight per cent. per annum. The present duty on salt, if entirely repealed, would not affect its production or profit here.

15. No vessels are built, although ship timber is excellent and abundant.

16. No answer.

17. The warehouse system would increase the foreign trade of this State; and this port would soon become a favorite depôt for goods intended for the West India market.

18. No answer.

19. Foreign salt used in the cure of fish in South Florida, for the Cuba market, (when exported.)

20, 21. No answers.

22. Tea, coffee, fruit.

23 to 27. No answers.

28. No mines of any kind.

Appalachicola. From Samuel W. Spencer, Collector.

1. Cotton, tobacco, Indian corn, and sugar.

2. Nearly four-fifths of the capital of the State is engaged in the production of cotton for export, and corn for home consumption. Several of the counties on the river contiguous to this, to wit: Jackson, Gadsden, and Leon, have occasionally produced some sugar, to the amount perhaps of 100,000 lbs.; tobacco is quite a large crop in the above counties, and will amount this year to 800,000 lbs., all of which will be shipped from this port to St. Mark's.

3. The commercial and navigation interests are solely dependent on the above-named productions.

4. The average profit on the production of cotton is estimated at from 5 to 6 per cent. on investment.

The production of tobacco (Spanish) has been greater, say from 8 to 9 per cent. owing chiefly to its value for cigar making.

M—Continued.

5. The annual profit for ten years preceding 1842 is variously estimated at from 10 to 12 per cent.; but from 1837 to '42 the currency was greatly depreciated, and raised or depreciated prices accordingly as it fluctuated.

6. The average price of cotton has been —; the average income per hand was, from 1832 to '35, say \$100; from 1835 to '37, \$120; and from 1838 to '42, \$75.

7. It is believed by a majority of the most intelligent citizens here that both prices and profits of the agriculturist in this part of the State were enhanced by the inflation of the currency from 1834 to '37 inclusive; but that, since the tariff of 1842, they have been depreciated from 10 to 6 per cent.

8. The State does not raise a supply of horses, mules, or hogs; the horses and mules are mostly brought from Tennessee and North Carolina; a large quantity of hogs were driven from Tennessee and the northern part of Georgia to supply the counties on the river. There is also a large quantity of western bacon received at this place from New Orleans for the interior of Florida, say 20,000 lbs.

9. The commercial, navigation, and mechanical interests are dependent on the production and profits of the agricultural. There are no manufactories, everything used and consumed being brought from the northern States, except the meats and breadstuffs.

10. The average prices of protected articles (sugar and salt excepted) have been much higher in the last three than in the preceding ten years, and it is believed to be greatly injurious to the interests of the State.

11. The State does not export any articles but those of her own growth, except cotton and lumber.

12. Most of the cotton and tobacco made here is exported to a foreign market, the prices of which depend entirely on the foreign demand.

13. The foreign importations here are but small, most of the supplies coming from the northern States.

14. There are no manufactories in this portion of the State.

15. The business of ship-building has never been pursued to any extent; most of the carrying trade is done by northern vessels, except steamboats on the river, which are greatly increased in price by the tariff on iron.

16. The amount of capital invested in commerce is very small in proportion to that of agriculture; perhaps one-ninth.

The commercial interest is not so flourishing now as under the low duties; the agriculturists buy less of manufactured goods, the product of the State being at a lower price and the manufactured articles dearer.

17. The establishment of a warehouse system, it is believed, would promote the commerce of this place. Merchants then, who have a limited capital, might import salt, iron, sugar, &c., direct, instead of buying from the North.

18. The abolition of drawbacks would have but little effect in this State.

19. Cuba tobacco reexported in cigars.

M—Continued.

20. No articles manufactured in this State except the coarsest cottons and linsey-woolsey.

21. The great agricultural interest, the cotton growers and laborers, four-fifths of the whole population, are injuriously affected by the tariff of 1842.

23. The operation of the present tariff, it is believed, depresses the price of the principal products of the State, while it enhances the cost of nearly all the articles which they have to purchase or consume, to wit: coarse cloths, cotton and woolen, hardware, cutlery, agricultural implements of iron and steel, rope and bagging, porcelain, earthenware, China, &c.

24. In this State the system of duties on goods extensively used operates injuriously, as all classes have to buy from abroad at an increased price.

25. Answered in 23.

26. The present duties do not benefit any engaged in the production of agricultural staples, except the growers of tobacco. The State has not prospered for the last three years under the operation of the tariff; the principal article of export (cotton) has been greatly depressed, and all the necessary articles of clothing, &c., much dearer.

27. There is but a small quantity of wool raised in this State; not enough even to bring into market.

28. There are no mines worked.

Appalachicola. From Robert Myers, United States Marshal.

1. Cotton, rice, tobacco, corn, oats, sugar, oranges, potatoes, and some other tropical products.

2. Should judge that fifteen-sixteenths of the capital of the State is engaged in agriculture.

3. The manufacturing interest of Florida is very limited; it is principally confined to cigars and sawing lumber, and therefore is not dependent on agriculture. The commercial interest is wholly dependent upon the agricultural, the navigating upon the commercial, and the mechanical upon both; which shows a reciprocal dependence upon each other.

4. In the culture of cotton, which is the principal product, should think four to five per cent. would be a liberal allowance for the average profit of producing since the tariff of 1842; rice is only produced for consumption; tobacco, being a new production, has varied much in its yield; in some cases proving almost a total loss—in others yielding 25 to 30 per cent.

5. Twelve to fifteen per cent. would be the average profit on cotton; the other products were not cultivated in this State from 1832 to '42 sufficiently to judge.

6. The annual average price of cotton in 1832 was 10 cents; 1833, 11 cents; 1834, 13 cents; 1835, 16½ cents; 1836, 15¼ cents; 1837, 15¼ cents; 1838, 10¼ cents; 1839, 14 cents; 1840, 9½ cents; 1841, 6½ cents; 1842, 7¼ cents. The annual average income per hand, after deducting

M—Continued.

expenses, and making no allowance for interest on capital invested, from 1832 to 1842, was about \$165; and from 1842 to 1845 it was about \$30; in the one case he has supposed the capital invested in negroes and land to be \$1,000, which, after deducting expenses, would yield from 12 to 15 per cent.; and, in the other, he has valued the negroes and land at \$600, which gives about 5 per cent. He has based his estimates upon an average crop in both cases of four bales to the hand.

7. With the reduction of duties the agricultural products have increased in value, the nominal price has been greater, and the *profit* still more increased; the reduction of duties has given us a more liberal market abroad, and, by enabling the foreign manufacturer to find a market here for his goods, operates precisely as though he were bartering for the cotton, instead of paying always and never receiving a return. The currency has operated against the agricultural and mechanical interests by its inflations, fluctuations, and uncertainty, when measured by the standard of specie.

8. The State does not raise a sufficient supply of horses, mules, and many kinds of provisions. It draws its supplies from Louisiana, Tennessee, Kentucky, and Ohio. Prices have been higher in the 10 years preceding 1842, than they have been in the 3 years since. Attributes the difference to the inability of the agriculturists, &c., to consume so much, owing to the depressed prices of his products.

9. The commercial, mechanical, and navigating interests are so closely connected with, and dependent on, the agricultural interest, that their profits increase or diminish in very nearly the same ratio; but with a protective tariff, as the manufacturing interest increases the others decrease; without it, there would be a mutual dependence and favorable connection between *them all*.

10. The average prices of the protected articles have not been as low in proportion to the average prices of the staples for the last 3 years as in the preceding 10—making allowance for the average price of the raw material. He attributes it to the monopoly engendered by the tariff of 1842, whereby competition is crushed, the great regulator of prices—supply and demand—is destroyed. Its effects upon expenses are no less ruinous; as for instance a planter makes a crop of \$3,000; consumes, say \$2,000; has left \$1,000. By the present course his receipts of \$3,000 are reduced to perhaps \$1,500; and, instead of a similar reduction in his expenditures, which would be the case in a natural state of things, they are enough still to consume the whole crop.

11. It does not.

12. Nearly the whole agricultural product of cotton and tobacco is exported and consumed abroad; the prices are governed by the foreign demand. England, France, and Germany, are the principal places of shipment. Meet with competition to some extent. The high duties prevent successful competition in tobacco and cotton. Now that Texas is annexed, has no fear of *foreign* competition.

13. The present duties affect the value of the products of the country to their whole extent. So much as is necessary for the support of the

M—Continued.

Government may be regarded as a necessary tax on the cost of production, and should not be included.

14. The only manufactories of the State are for cigars, and sawing boards, &c., which require no protection; the profits are ample, but cannot say what; capital about \$600,000.

15. No ship-building carried on in the State.

16. Proportion of capital invested in commerce is about 1 to 30 of the capital in agriculture. The proportion of capital invested in commerce to the value of the products of agriculture is about 3 to 5.

17. It would.

18. It would not materially, if at all, affect the State.

19. Cuba tobacco.

20. Wool flannels; low-priced unbleached cotton; bleached cotton, say 10 to 20 cents, and under; colored and uncolored twist; cables and cordage; blankets costing less than 75 cents; iron manufactured almost prohibitory; iron and steel wire; many articles of glass ware; white and red lead; putty; hempseed oil.

21. The population of the State is very seriously affected by the minimums, as it consumes largely of the coarse fabrics of foreign manufacture. The State at present is not much affected by the cash duties without the warehouse system, as it imports but little *direct*, receiving its articles of consumption via New York, Boston, and New Orleans. The establishment of a warehouse system and a revenue tariff would increase materially the direct trade.

22. Most of the dyestuffs and articles used for manufacturing, which are now imported duty free, might bear a moderate duty.

23. Not satisfactorily answered.

25. All low-priced cotton and woolen goods, sugar, molasses, and farming utensils of every description. The remainder, cannot answer.

26. A reduction of the duties to a revenue standard is the only remedy. This State is not prosperous under the influence of a protective tariff.

27. Scarcely any.

28. None.

MISSISSIPPI.

ANSWERS TO CIRCULAR No. 1.

Adams County. From Samuel S. McAlister.

1. Mississippi, Adams county.
2. Steam.
3. January 1, 1844. Private property.
4. In the former, \$5,000; in the latter, \$18,000.
5. Two thousand five hundred dollars per month; \$2,500 per month; also, for planters furnishing their materials, \$2,500.
6. Being a new establishment, expenses equal to the profits.

M—Continued.

- 7, 8. No answers.
9. Linseys, \$2,500; bagging, \$2,500; sacking, \$2,500; Lowells, \$2,500.
10. American cotton, \$3,500; and wool, \$3,500.
11. Cannot answer. The American articles have the preference, and are superior.
12. Black men, 20; women, 6; children, 4—per month, \$8; and 4 white [*men*, supposed to mean] at \$50 per month; and clerk and overseer, \$1,960.
13. Eight hours, and 300 days.
14. Cannot answer.
15. Two horses.
16. Find a market at home.
17. None of a similar fabric imported.
18. Mississippi and Louisiana.
19. Not within my knowledge.
20. By the manufacturer, for cash; cotton and wool.
21. Decrease in price of articles; wages the same.
22. Thirty-five cents paid for 4-4 linsey; bagging 44 inches, $1\frac{3}{4}$, price 16 cents; cotton sacking 44 inches, measuring $1\frac{1}{2}$, 20 cents; Lowells, 36 inches, 12 cents per yard.
23. The same as at present.
24. None that I know of.
25. Previously answered.
26. No answer.
27. \$7,500 and \$2,500.
28. Does not recollect.
29. Could not afford to manufacture.
30. Do not know.
31. No.
- 32 to 36. Cannot answer.
37. About one-third.
38. About one-third.
39. About 5 per cent.
40. Does not know.

NOTE.—The above return was received by the Department in a letter from John D. Elliott, Collector at Natchez, Mississippi, dated August 30, 1845, who states that he had "enclosed the questions to the superintendents of the penitentiaries at Jackson, Mississippi, and at Baton Rouge, Louisiana," and promises to forward their answers when received. He knows of no other cotton manufactories in Louisiana or Mississippi.

ANSWERS TO CIRCULAR No. 2.

Jackson. From H. Hobbs, Postmaster.

1. Corn, wheat, rye, oats, barley, and nearly all the grains and

M—Continued.

grasses, and the various kinds of stock produced in other States. Cotton, rice, and tobacco all succeed well.

2. Not known. A large proportion in the production of cotton.

3. Almost entirely dependent on the production of cotton.

4. Perhaps not 5 per cent.

5, 6, 7. No answers.

8. It does not; they come from the West. Amount not known. Prices very fluctuating.

9. Dependent to a great extent; but the profits of the merchant and the prices of goods seem to be altogether disproportionate to the prices of cotton.

10. No answer.

11. Exports little else.

12. Three-fourths to four-fifths. By the foreign. Liverpool and Havre. Yes.

13. No answer.

14. Very few.

15. Has not been, and is not now, engaged in ship-building or navigation to any considerable extent.

16 to 28. No answers.

 LOUISIANA.

ANSWERS TO CIRCULAR No. 1.

New Orleans. From "Leeds Foundry."

1. Louisiana; New Orleans.

2. Iron and brass foundry, for the manufacture of all kinds of heavy machinery. Steam power.

3. In 1823. Owned by private individuals.

4. Invested in grounds, buildings, and machinery, about \$250,000.

5. Average amount invested in materials, and cash for the purchase of materials and payment of wages, is about \$100,000.

6. Annual profit on capital is 10 per cent.

7, 8. No answer.

9. Value of articles manufactured annually, about \$125,000, consisting mostly of sugar mills, saw-mills, cotton presses, and steam-engines, and the repairs of the same.

10. Product of the United States, consisting of pig, bar, and plate iron, coal, &c., about \$70,000; bar and pig iron from England, about \$15,000.

11. Cost of similar articles from England, after the payment of duties, would probably be a little more.

12. One hundred and thirty men employed. Mechanics' wages, \$2 50; laborers', \$1 50.

13. Twelve hours per day in summer; 10 in winter.

M—Continued.

- 14, 15. No answer.
16. At the manufactory.
17. No articles of a similar character have been imported, to any extent, for years.
18. Louisiana, Alabama, and Mississippi.
19. Not to any amount. In a few instances have received orders from Mexico, Texas, and Cuba. Used in the manufacture of cotton and sugar.
20. Principally for cash; for heavy contracts, at 12 months.
- 21 to 40. No answers.

New Orleans City and County. From G. Comstorte, Superintendent New Orleans Sugar Refinery.

1. Louisiana; Orleans city and county.
2. Sugar refinery. Steam.
3. In 1838.
4. Capital employed, \$60,000.
5. No answer.
6. Profit variable, according to price of raw material.
7. No answer.
8. Rate of interest, from 8 to 12 per cent.
9. No answer.
10. Two million five hundred thousand pounds of raw sugar of domestic growth.
11. No answer.
12. Thirty-five hands employed; average wages, \$35 per month; board \$4 per week.
13. Twelve hours; from 1st October to 1st July.
14. Able men, of same description, can earn \$12 and \$14 per month, and found, in other portions of the State.
15. Three to five horses.
16. Mostly at New Orleans.
17. No answer.
18. Mostly in the States bordering on the Ohio and Mississippi rivers.
19. None exported.
- 20, 21. No answers.
22. In 1838 at an average price of 16 cents, which price has gradually receded to 10 cents.
- 23 to 28. No answer.
29. The danger from foreign competition would not affect the manufacturer, but would operate upon the planter.
- 30 to 39. Answers irrelevant.
40. From \$12 per month, and found, to \$50; say 1st class, \$50; 2d class, \$35; 3d class, \$20; 4th class, \$10 to \$15.

New Orleans. From A. & J. Dennestown & Co., Importers.

- 1 to 34. Not answered; communication replies to—

M—Continued.

35. Assessing duty upon the value in the American port is the very worst that could be adopted, as it conflicts with that clause of the Constitution which requires that a *uniform* duty shall be levied throughout the United States. How can this uniformity exist if the market value in the port of importation fixes the duty, when every man conversant with dry goods knows that in the large northern ports many articles are decidedly lower in price than they are here? In New York many articles of *large import* are decidedly lower than in this market; and hence, as a matter of course, the importer here would have to pay a higher duty than is collected there. In the new State of Texas every article of import is materially higher than even here, and still worse when compared with the North. During the year 1842, when the 20 per cent. duty was collected on the value in the American port, many instances came under our observation which showed conclusively the difference in price between the North and the South, and the utter impossibility of doing justice to all in charging duty on local valuations. In all cases where an ad valorem duty is charged, no plan is more simple, uniform, and just, than charging it on the cost in the place of production.

New Orleans. From C. W. Duhy, Measurer, &c.

1 to 31. No answers; replies only to—

32. The manufacture of salt at Kanawha, and other places in the western States, is competed with in all the principal towns where salt is used, particularly in the salting of pork, beef, and butter. About 300 bushels of home-made salt are annually used by the slaughterers of hogs in the new States; but that is only a fifth or sixth part of the whole amount used. The home-made salt, although about equal to the coarse Liverpool, (when the object is to preserve meat for any great length of time,) is held to be far inferior to the rock or lump salt imported from Turk's Island and other places in the West Indies. Great Britain admits American provisions to compete with those of Ireland, and the American packer will pay more attention to his mode of preparing meat for abroad, and the best salt for packing will be sought; a more extensive demand will arise for West India or rock salt. The importation of this kind of salt has doubled at this port within the last year. The quantity of coarse Liverpool is, however, double that of the West India article; but this excess is controlled by circumstances having no connection with the relative qualities of the two salts. Hundreds of ships carrying cotton from this port to Liverpool, although the freight on this article will pay expenses of the voyage both ways, are unwilling to come back empty when they can purchase salt in Liverpool at 30 cents per bag, and sell it here at 90 cents. The West India salt sells at about the same price, and costs the importer about the same per bushel as the Liverpool. There is, then, this difference: the Liverpool trader has made handsomely by his freight on cotton, while the West India trader has probably had to encounter a limited and fluctuating market for his outward cargo of provisions or lumber. The western packers of

M—Continued.

salted provisions cannot be supplied with salt from their own provision; and the importation of foreign salt has increased, and must continue to increase with the rapidly increasing population of the western States. Shall the General Government abstain from all interference, and allow the provision dealers to follow their own interests as they may understand them? or will it so discriminate and modify the duty on salt for the packers and consumers of salted provisions?

Importation of Salt at New Orleans during the last two years.

From 1st July, 1843, to 1st July, 1844—

Liverpool coarse (bushels).....	1,033,595
Do. fine do.	228,723
West India or rock, do.	312,475
	<hr/>
	1,574,793
	<hr/> <hr/>

From 1st July, 1844, to 1st July, 1845—

Liverpool coarse (bushels).....	1,240,030
Do. fine do.	398,005
West India or rock, do.	609,870
	<hr/>
	2,247,905
	<hr/> <hr/>

New Orleans. From P. M. Ozanne, Second Import Clerk.

— Frauds on the customs may be classed as follows: 1st. An undervaluation of the invoiced price of goods subject to *ad valorem* duty. 2d. Falsely invoiced yardage, quantity, &c. 3d. Goods clandestinely introduced. 4th. Goods of small bulk, paying a high duty, introduced in large packages clandestinely. Frauds under the 2d, 3d, and 4th heads not practised to any great extent. Under the 1st they are very numerous; as, unless the prices are extravagantly reduced, it is almost impossible to detect them, as they admit of almost every shade and degree, and if detected are difficult of conviction, except in flagrant cases: because, 1st, of the leniency of jurors; 2d, the accused party, (especially with French goods,) can bring witnesses to prove almost anything; 3d, because the hope is indulged (founded on what has occurred) that, if convicted, a plausible petition will secure the remission of the fine from the higher authorities.

Scarcely a French importing house in this city does not practise this species of fraud, either from a desire of profit or from self-defence. The practice is universal; and while some are averse to it, they say that they are compelled to adopt it in self-defence or give up their business, as others will practise it. I was also informed by another mercantile house that they were undersold by the "*pacotilleurs*" (small retail dealers) in their own goods, though these small dealers had to undergo the expense of a voyage to France each year, and pay, besides, some advance to their

M—Continued.

manufactory; whereas they themselves (the agents) received their goods at cost prices. The same house informed me that, in their judgment, nothing would more effectually cure this evil than the entire abolition of ad valorem duties on *invoice prices*.

NOTE.—The above returns and communications received from Thomas Barrett, Collector, New Orleans, who states that “all the questions received from the Department had been distributed,” &c., &c., &c.

ANSWERS TO CIRCULAR No. 2.

New Orleans. From North & Brothers.

17, 18, 19, 20, 22. Would be but slightly favorable to our commerce. We should anticipate but little increased of demand for export goods. Neither should we expect increased importations for domestic consumption, in consequence of the facilities furnished by Government warehouses. 19. Salt provisions, cables, iron, playing cards, fish oil.

The dry goods imported are mostly in the hands of foreigners, and are probably about one-fourth of the amount of domestic goods sold.

Of the dry goods imported ***** large proportion of finer qualities and *tastes* than the domestic manufacturer produces.

The cheapest, or low-priced manufactured articles, are those which are mostly prohibited by the present tariff.

The importation of goods being so largely in the hands of foreigners, who are not Americans in feeling towards the Government, and *custom-house* particularly, great precautions are necessary on the part of the Government in arranging a tariff.

Destréham Place. From P. A. Rost.

1. Sugar and cotton are the main agricultural products; rice and tobacco are raised to a limited extent; large quantities of hay, corn, and potatoes are also raised for the use of the plantations; these are consumed in producing the crops of sugar and cotton.

2. The capital engaged in the cultivation of sugar is increasing rapidly, and may now be stated at \$75,000,000, about \$12,000,000 of which consist of buildings and machinery exclusively applicable to the manufacture of sugar. The capital engaged in the cultivation of cotton is about \$90,000,000; that engaged in the cultivation of rice and tobacco does not exceed \$1,000,000.

3. More than half of the sugar and molasses raised is exported by sea to the other States, and shipments are beginning to be made to England. All the remainder, except the consumption of New Orleans, is carried by steamboats to the markets of the Mississippi valley. It must have required, this year, shipping to the extent of 100,000 tons to take

M—Continued.

away the sugar and molasses that went to the markets of the Atlantic coast. The amount of inland tonnage employed to carry the crop to New Orleans, and the portion taken by the West to the inland markets, is still greater. The extent of shipping required to take away the cotton crop of this State is 100,000 tons, and an equal quantity of inland tonnage is employed in carrying it from the plantations to the New Orleans market.

The New Orleans merchants receive a commission of two and a half per cent. upon the gross amount of the sales of our products; and the price is generally paid with the proceeds of bills which the bankers of that city discount at the current rates of exchange. This shows the vast extent to which the commercial and navigation interests are dependent upon our products. The mechanical and manufacturing interests are equally so. The increase in the cultivation of sugar is so great that there has been all this season a scarcity of sugar-house machinery. The supply is not equal to the demand. A single iron foundry in Tennessee has sold, this season, \$50,000 worth of sugar kettles, and would have sold more if it could have supplied them. Planters procure their provisions, corn, and coal from the West—their clothing and machinery from the North and West. The machinery used for grinding, clarifying, boiling, granulating, and refining sugar, is all domestic, and is superior to the machinery made abroad for the same purposes. New York and Philadelphia furnish us with vacuum pans which London and Paris cannot match. The cotton planters require less machinery, and are turning their attention to the manufacture of their people's clothing. The bale rope and bagging which they require has brought into existence the extensive manufactories of those articles which now exist; the building of sugar houses, and the putting up of machinery, employ a great number of mechanics, and their wages are gradually rising.

4. I own a sugar plantation on the Mississippi river, upon which I reside. Twenty-odd years ago I established a cotton plantation on Red river, and I am still interested in its products. The land of both is fertile, the climate favorable to the products raised, and the cultivation equal to the average cultivation of Louisiana. Out of the three years last past, two have been very favorable for cane, and one has been unfavorable. The average clear profit of the three years on the sugar plantation has been seven per cent. upon the capital invested. Upon the cotton plantation the crop of 1842 was fair, and yielded a net profit of six and a half per cent., notwithstanding the low prices. The two following crops were half destroyed by the overflows and the army-worm. The total income of the two years was hardly seven per cent. The present season has been seasonable, and free from accidents. The crop, if it can be picked, will amount to at least 150,000 pounds clean cotton, which, at an average price of seven cents, will produce \$10,500. The expenses of cultivation, baling, transportation, and sale, will not exceed three thousand dollars, leaving \$7,500 profit upon a capital of \$75,000; that is 10 per cent. Many persons, discouraged at the repeated appearance of the army-worm, are leaving cotton, to cultivate

M—Continued.

the sugar-cane. Cotton at from six to seven cents a pound, is a more profitable crop than sugar ever can be.

5. I did not own the sugar plantation during the ten previous years; I learn that the average profits during that time were about the same, the only difference being in the value of the currency during the two periods. On the cotton plantation the average profits of the ten years should have been over ten per cent. in the currency of the times. The place was badly conducted, however, and raised bad cotton part of the time; hence the small profits.

6. The average annual income per hand on the sugar plantation, from 1842 to 1845, has been \$175; and must have been the same in the ten previous years. On the cotton plantation, since 1842, the worm and overflows have caused in two years the loss of a whole crop; counting those two years for one, the average would be \$145 per hand; and if the crop now on hand were included in the estimate, the average would be near \$160 per hand. In comparing the profits of the two cultivations, it should be remembered that the fixed capital on a sugar plantation working a given number of hands, is much greater than that employed on a cotton plantation having an equal number; and that the difference consists principally in buildings and machinery, subject to great wear and tear. So that the income per hand, in the cultivation of sugar, may be greater, while the profit on the whole capital is less.

7. The inflated state of the currency from 1835 to 1840 makes it very difficult to ascertain the effect which the compromise act had upon prices and profits during the period of its existence; and the difficulty is increased by the fact that a similar expansion took place at the same time in the currency of England. The expansion, beginning here in 1835, gave an impulse to speculation and raised prices; that caused in England, in 1836, by the West India loan, and the subsequent formation of innumerable joint-stock banks, kept up prices, and gradually raised cotton and manufactured goods to nearly double their intrinsic value. The enormous loans made at that time by English capitalists to some of the States, were nearly all remitted to this country in railroad iron, and goods purchased at these high valuations. The receipts of the customs were immense; but their increase should no more be attributed to the compromise act, than the large receipts of 1830 and 1831 to the tariff of 1828. The average price of sugar during that period was higher than it has been since, notwithstanding the compromise act; but the expenses of every description had so much increased, that the profits of the planter were less than they are now. The price of cotton had nearly doubled, but planters had become extravagant. They had put all their lands in cotton, raised no provisions, bought their corn and hay at high prices, and had them brought from New Orleans to all parts of the State, at an expense often greater than their cost; and, taking into consideration their mode of living at the two periods, their savings were less than they are now. They were then increasing their indebtedness; during the last three years they have been reducing it. Such a state of things could not last. After the Bank of England closed the American

M—Continued.

credits, and, by contracting its operations, wound up the joint-stock banks, our currency gradually returned to a sound state. The currency of England was sound after 1838; and if, as some men think, the markets of that country regulate the price of cotton, that price could not after that time have been seriously affected by the contractions of our own currency. If the compromise act had any material influence in the previous rise of that staple, that influence must have continued to be felt after 1838, when that act was in full operation, and had fair play so far as cotton was concerned. It was not felt; cotton continued to go down; the compromise act, aided by the reckless contrivances of the United States Bank of Pennsylvania, and the proceedings of the Macon Convention, could not even break its fall. Up to the day of the repeal of that act, the tendency of the price of cotton was downwards. When the operation of the tariff of 1842 began to be felt, that tendency changed, and in two years cotton has risen 25 or 30 per cent. above its lowest price. The present manufacturing population of the United States, by taking, at a fair price, the surplus of the crops of the grain-growing States, which nobody else will have, create throughout those States an immense power to purchase; and as, when people have food and money, they will have cotton goods and also tobacco, that purchasing power is exceedingly beneficial to the growers of those staples. Without manufactures it would not exist, and those States could not import from England one-half of the cotton goods they now purchase.

In 1825 I travelled in different parts of Ohio. The first question asked me, when I stopped at a tavern, was, whether I had any objection to having my horse fed on wheat. The stage contractors preferred oats. Corn was better for fattening cattle and hogs, and their only market for wheat was to feed it, in this way, to chance travellers. Corn was then retailing at 12½ cents a bushel; wheat could not be sold at any price. Since that time, canals have been opened through some of those districts. Large manufactories have been put into operation; and both canals and manufactures have had the same effect; they have given to the farmer a regular market for his wheat at fair prices. Formerly, the farmer who had 200 bushels of wheat to sell did not get \$20 for it; now he receives from \$100 to \$120, and purchases cotton goods to a larger amount than his whole crop formerly amounted to. The vast increase in the consumption of cotton goods cannot be otherwise explained.

It is said that if, under a different course of policy, the grain-growing States consumed less cotton goods, the southern States would consume more. This is an error. The consumption of the slave States increases only as cultivation increases; they differ in that respect from the others. The consumption of the plantations is not affected by the prices; whether these be high or low, it is very nearly the same. If the price of cotton and woollen goods should fall one-half, I would not purchase a yard more of either than I now do. If they were to rise much higher, I would make them at home. Under that policy there would be no material increase of consumption in the slave States to compensate its decrease

M—Continued.

in others; and the loss of that great market would inevitably bring down the price of the raw material. The amount contributed by the cotton and tobacco planting interests, under the existing laws for the protection of national industry, is more than compensated by the encouragement which those laws give to the development of that industry, and the accelerated increase of new products; a large portion of which is exchanged for cotton goods and tobacco.

8. This State does not raise a sufficient supply of horses, mules, cattle, hogs, salt provisions, corn, and coal. Mules are supplied by Kentucky and Missouri, coal by Pennsylvania and Kentucky, the other products by all the western States; cannot state the average value of the supply each year,—it amounts, however, to several millions of dollars. During the expansion of the currency, the prices of all these products had been greatly increased; and, when the reaction took place, they fell below their intrinsic value. Under the operation of the tariff of 1842, the price of all has gradually improved; provisions and mules are now too high for the present prices of sugar and cotton.

9. No answer.

10. The quality of the protected articles has been very much improved in the last three years. The average price of some of them—of blankets, shoes, and hats, for instance—has been lower since that time than it was in the preceding ten years, or at any time before. The same may be said of bale-rope and bagging. The competition of American blankets has brought down the price of French blankets, which I generally give to my people, from \$4 50 to \$3 25 a pair.

I am not prepared to say that the average price of cotton and woollen goods, during the last three years, has been higher than the average price of the ten previous years, in proportion to the price of cotton and wool during those two periods; and, if it should have been, the difference is far too inconsiderable to affect injuriously the productions of those staples, or the general expense of living of the great mass of the people. The increased consumption of those staples is an ample indemnity to the producers for any difference that may exist. The Secretary of the Treasury knows what protected articles are consumed on cotton plantations, and is aware that nearly all planters manufacture the greater part of the clothing they use. Those who do not, and choose to buy, have no right to complain of the tariff. Shoes and hats are cheaper than they can be imported from Europe duty free; blankets are cheaper now than they were under the 20 per cent. duty of the compromise act. I have purchased cotton goods this year for less than the amount of the duty that protects them. The average Louisiana price of sugar, last year, was not over 3½ cents, and a considerable quantity was sold at 2½, and even 2¼ cents, notwithstanding the duty of 2½ cents per lb. on foreign sugars, &c.

11. No answer.

12. Cannot state the amount of the products of the State consumed abroad. Very little sugar has, as yet, been shipped to England, and the Louisiana cotton is mixed up, in New Orleans, with that of other States,

M—Continued.

and sent partly to the North and partly to Europe. I do not believe that the foreign or home demand regulates exclusively the price of those staples. If a month hence news were received of a great rise in the price of sugar in England, and 20,000 or 30,000 hogsheads were purchased here at advanced prices for that country, it could not be said that the price of that sugar was governed by the home demand; and as the quantity shipped would necessarily increase the price of the remainder, that price itself would not be regulated by the home demand exclusively. The cotton of Louisiana is principally shipped to England and France. In the English markets we are met by the competition of the cottons grown in India. The duties imposed by the present tariff do not perceptibly lessen our ability to meet that competition successfully, and they gradually create a market for us, which will be more and more necessary as that competition increases.

Adverts to a statement published in the *Union* that "all attempts to cultivate cotton in India have signally failed," and declares it to be a pernicious error, &c., &c. Argues the question at length.

13. The present duties will, in the course of time, affect the value of the exports of the country, as duties much higher have affected the value of the exports of England. If our policy be otherwise right, it appears to me we are not called upon to provide for its distant and barely possible consequences, &c., &c.

14 to 19. No answers.

20. The foreign products that occur to me, upon which the duty amounts to a prohibition, are grain and cotton. * * *
The duties on grain and cotton have all the worst vices of protective duties. They are prohibitory, and thereby diminish the revenue; while, at the same time, they enhance the price of the food and raiment of the people.

21 to 25. No answers.

26. They do, unless it be the growers of rice, and of that I am not sure. When freights are low and the price of rice is high, it might probably be imported; and the time has been when protection was all important to that staple.

The growers of tobacco receive direct protection from the tariff. The coffee planters on the north side of Cuba are removing their coffee trees, and are going into the cultivation of tobacco as fast as possible. In the district of St. Mark's it is now almost the only crop raised. The increase of that staple in Cuba will, in a few years, be immense; and, but for the tariff, that island could throw into our market any quantity of a superior product, at such a price as would greatly diminish the consumption of our own.

The State has prospered under those duties and wishes no change, at least for a time. A change might be for the worse, and could not be much for the better.

A duty of 20 per cent. upon sugar, tea, and coffee, would bear harder on the consumer than the duty he now pays on the single article of sugar.

M—Continued.

A tariff law cannot be framed that will satisfy everybody. The permanency of measures of this kind is far more important than the perfection of their details. Our revenue is not too high, and a reduction of duties will diminish it. * * * * * Adverts to the condition of the Navy, want of warlike supplies, destitution of proper defences, &c., &c.

New Orleans. From A. & J. Dennistoun & Co., English Importing House.

17* A warehouse system would promote the trade and increase the commerce of this State.

18. The abolition of drawbacks, in connection with a warehouse system, would be rather an injury. Most of those who import have their own large warehouses constructed on purpose for the receipt of goods, and if the drawback should not be allowed, they would necessarily be compelled to store in the public warehouse, and their own would remain unoccupied: besides, there are many export goods that are not accompanied by samples; and that cannot well be, as they are sold by the piece. In such cases, to make sales at all, the packages would have to be taken out of bond, and would thus lose their right of drawback, to the great injury of the importer. It would be greatly more satisfactory to the majority of importers here to let the present system be continued than make such a change.

20. The principal articles the duty on which now amounts to a prohibition, but which could, with a reasonable duty, be imported to compete with domestic manufacture, are ready-made clothing, carpeting, common printed cottons, woolen cloth, flannels, &c.

New Orleans. From B. Brower & Co.

20. Glass ware—plain, moulded, and cut—is virtually prohibited by the present tariff, which levies a specific duty equal to an ad valorem duty of about 200 per cent. average on such articles as were imported extensively under the late tariff. On a great variety of articles, the lowest ad valorem rate is on *very rich cut* decanters, which pay 72 per cent. on the cost on shipboard at Havre. The highest rate is on a cut tumbler, (of which we formerly imported large quantities,) which pays 400 per cent on the whole original cost and charges. The largest item of importation (in their business) under the late tariff was a cut tumbler from France, which is now taxed 320 per cent. ad valorem. The correctness of these statements can be sustained by very simple proofs. A *specific* duty on this article cannot be made to operate with any degree of regularity, and a combination of the specific and ad valorem duty is most suitable both for the purposes of revenue and protection. It might be, say, for plain and moulded glass, punted, ground or stopped, 1½ cent per pound, and 25 per cent. ad valorem; and on all cut glass 2½ cents

* This paper embraces answers only to the 17th, 18th, and 20th questions.

M—Continued.

per pound, and 25 per cent. ad valorem. These rates would amount to an average of about 35 per cent. ad valorem, which would yield considerable revenue, (there being now none derived from this source,) and would also afford reasonable protection to domestic manufactures.

New Orleans. From North & Brothers.

Are importers of dry goods, and suffer, as well as the Government, by the present mode of charging duties, in consequence of a very general system pursued by French importing houses—entering goods at reduced prices and quantities.

It is impossible to prevent frauds on the customs when goods pay an ad valorem duty; and frequent deception is practised also when goods pay square-yard duty even. Many articles of dry goods possess no permanent value, and it is impossible for any appraiser to know whether they are truly charged or not. We see no other way to check frauds so thorough as to charge the duty on dry goods *by weight*, as is done on many other articles, &c., &c.

State of Louisiana, Parish of St. Mary. Letter of R. W. Harris and others, in reference to the production of sugar in the State of Louisiana.

We, the undersigned, have had the pleasure to peruse a circular, issued by the Secretary of the Treasury, asking information in regard to the different productions and manufactures of the United States.

In reply to a few questions respecting sugar, we are fully convinced, from many years' experience in the production of that article, that, should Congress be so unwise as to reduce the duty to 12½ per cent., even with a corresponding reduction on all other imports, the consequence would be that, in a very few years, the cultivation of that indispensable necessary would be abandoned in Louisiana, not only to the entire ruin of that portion of the State adapted to that culture, but also to the loss of both the western farmer and the northern manufacturer. It is well known to every agriculturist in the State, that the lands best adapted to mature the sugar-cane are of a nature not calculated to mature any other plant equal to that of cane, which, of itself, is a forced culture. But admit, for a moment, that sugar lands are adapted to the growth of cotton, rice, tobacco, &c., is there not a greater quantity of those articles produced in other States, and in different parts of the world, than sufficient for the consumption of the whole globe, and which is the true cause of the reduced and ruinous prices of some of those articles? Should the tariff be reduced to the rate proposed—making it little more than nominal—domestic sugar would immediately decline to about four cents for choice quality, and to three, two, and one and a half for fair, common, and inferior qualities—prices at once depriving the producer from purchasing either western produce or northern manufactures; which, most undoubtedly, is injurious to all.

To prove what we have already stated, long experience has taught us

M—Continued.

that it requires at least two and a half cents on every pound of sugar produced, to meet the necessary expenses of conducting a sugar plantation, principally owing to the perishable nature of materials in this climate. Annexed you have a statement showing the annual necessary expenses pertaining to a plantation whereon is produced, one year with another, one hundred hogsheads of sugar.

Statement.

Household and family expenses.....	\$1,000 00
Overseer's salary	400 00
Food and clothing for 15 working-hands, at \$30	450 00
Food and clothing for 15 old negroes, and children, at \$15...	225 00
1½ per cent. on capital invested (which is about \$40,000) to keep it in repair	600 00
	<hr/>
	\$2,675 00
50 hds. sugar, at 4 cents per lb. (net proceeds) \$2,000 00	
25 do. at 3 do. do. do.....	750 00
25 do. at 2 do. do. do.....	500 00
4,000 gallons of molasses, at 10 cents	400 00
	<hr/>
	\$3,650 00
	<hr/>
	\$975 00
	<hr/>

Equal to about two and a half per cent. interest on capital, should the tariff be reduced to the rate proposed.

But if permitted to remain at 2½ cents, as it now is, an interest of six per cent. on capital can, one year with another, by strict economy, be realized.

Let the production of sugar be abandoned in this State, and the consumption of the whole United States, or nearly so, becomes dependent on a foreign supply, and principally from a country whose Government is absolute—having the power, at any moment, to prohibit the export of the article to the United States. Be that as it may, we are confident that foreign sugar would cost the American consumer at least twelve and a half cents per pound—depriving millions from using an article that has become a necessary.

We are also fully aware that, should the tariff be reduced to the rate proposed; at least one-half of the sugar planters in Louisiana would become bankrupt; their property fall into other hands at a very low rate, thereby reducing capital at least one hundred per cent. We presume it is not generally known that many of the sugar planters are deeply in debt—debts contracted for the purchase of sugar estates at a high rate, not anticipating the present tariff would be molested.

It is also not generally known that the cultivation of sugar requires more indefatigable labor than any other production; from January till December not a moment must be lost; requiring, also, about seventy days' labor, of eighteen hours each, during the boiling season; together

M—Continued.

with many other casualties the sugar-cane is subject to, such as frost, &c., which render the culture a very precarious one.

We regret that we are not sufficiently acquainted with any other branch of agriculture or manufacture to form a correct opinion.

R. W. HARRIS,
HENRY FOOTE,
BENJAMIN LACY,
E. CARLIN,

And 44 others.

Statement of Edmund J. Forstall, of New Orleans.

Edm. J. Forstall, of New Orleans, merchant, to the questions of the honorable the Secretary of the Treasury answers as follows:

Question 1. What agricultural products are raised in your State, and which, if any, of the staples of cotton, rice, or tobacco?

Answer. The agricultural products of the State of Louisiana consist chiefly of two articles, to wit: sugar and cotton. Corn, rice, hay, potatoes, &c., are cultivated upon the same estates, but with a view altogether to their own supplies, the quantity varying according to the value of the great staple articles; that is to say, when prices of cotton and sugar are remunerating, the planter directs the whole productive power of his estate to them, and trusts to the western country for his corn and other provisions; and when it is otherwise, he raises his own corn and other provisions.

Question 2. What portion of its capital is engaged in their production?

Answer. It is next to impossible to arrive, even by approximation, at anything like a correct estimate of the capital invested in sugar estates, because of the great mutations that have taken place in their ownership during the operation of the compromise bill, and the instability produced by the tampering with our revenue laws. Those of our planters who have been able to retain their estates value them at their cost to them, whilst hundreds of estates previous to the tariff of 1842 had been forced upon the market at one-half and even one-third of their original cost, and in no few cases turned into pasture grounds; the slaves thereto attached being sold to a more favored industry. In order, however, to give an idea, sufficient for all practical purposes, of our agricultural interest, the following statistics are submitted, taken from the census of the United States of 1840:

Sugar crop of 1839-'40.

Parish of Orleans	10,000	pounds.
Parish of Plaquemines	10,329,000	do.
Parish of St. Bernard	4,308,000	do.
Parish of St. Charles	10,000,000	do.

M—Continued.

Parish of St. John Baptist.....	11,000,000	pounds.
Parish of St. James.....	15,157,000	do.
Parish of Ascension.....	14,568,000	do.
Parish of Assumption.....	6,520,000	do.
Parish of Lafourche Interior.....	9,945,000	do.
Parish of Terrebonne.....	6,875,600	do.
Parish of Iberville.....	3,728,000	do.
Parish of West Baton Rouge.....	1,947,400	do.
Parish of East Baton Rouge.....	2,466,000	do.
Parish at St. Tammany.....	360,000	do.
Parish of Pointe Coupée.....	411,000	do.
Parish of Jefferson.....	5,134,500	do.
Parish of Livingston.....	520	do.
Parish of Calcasieu.....	6,000	do.
Parish of Lafayette.....	1,016,000	do.
Parish of St. Landry.....	400,000	do.
Parish of St. Martin.....	2,474,700	do.
Parish of St. Mary.....	13,291,000	do.
	<u>119,947,720</u>	pounds.

Or, in round numbers, 119,947 hhds. and 6,000,000 gallons molasses.

Cotton Crop of 1839-'40.

Parishes.	Pounds.		Bales.
St. James.....	1,032,950	or bales of 450 lbs. each	2,295
Ascension.....	1,028,050	do. do.	2,284
Assumption.....	2,106,700	do. do.	4,682
Lafourche Interior.....	1,690,000	do. do.	3,755
Terrebonne.....	1,003,850	do. do.	2,231
Iberville.....	3,552,000	do. do.	7,893
West Baton Rouge.....	3,180,875	do. do.	7,069
East Baton Rouge.....	4,016,183	do. do.	8,925
Washington.....	375,200	do. do.	834
Madison.....	5,378,610	do. do.	11,952
Carroll.....	8,476,800	do. do.	18,842
St. Tammany.....	140,000	do. do.	311
Concordia.....	19,490,600	do. do.	42,312
Pointe Coupée.....	6,294,726	do. do.	13,988
West Feliciana.....	16,247,797	do. do.	36,106
East Feliciana.....	8,442,000	do. do.	18,760
St. Helena.....	925,176	do. do.	2,056
Livingston.....	250,445	do. do.	557
	<u>152,545,368</u>		<u>338,989</u>

Add Caldwell and Claiborne, for which return has been made,
and which worked nearly 3,000 slaves, at least..... 12,000

350,989

M—Continued.

Number of slaves attached to the sugar estates, including all ages and servants.....	50,670
Number of slaves attached to the cotton estates, including all ages and servants.....	93,220
Total of slaves attached to both.....	<u>143,890</u>

It is well to remark here, that in 1840 the sugar parishes produced cotton to the extent of.... 52,762 bales.

By the preceding returns, it appears that the average product of each hand, all ages included, was 2,367 lbs. sugar.

And about..... 100 gallons molasses.

And the average product of each hand, as above, on the cotton estate, was..... 1,636 lbs. of cotton.

The expenses on a well-conducted sugar estate are estimated per slave, of all ages, at..... \$75 per annum.

And on a cotton estate at..... \$30 do.

The crop of sugar of 1840-'41 was, in round numbers... 120,000 hhds.

Do. 1841-'42 do. do. 125,000 do.

Do. 1842-'43 do. do. 140,316 do.

Do. 1843-'44 do. do. 100,346 do.

Do. 1844-'45 do. do. 204,913 do.

There are no data to show the corresponding crops of cotton during the above four years.

Question 3. To what extent is its commercial, mechanical, manufacturing, and navigation interests immediately connected with or dependent upon them?

Answer. To the same extent that agricultural products are connected with or dependent upon the commercial, mechanical, manufacturing, and shipping interests, and, it may be added, the daily laborer; because,

The planter cannot dispense with the merchant, who, directly or indirectly, is the interposed agent between the consumer and producer;

With the mechanic, for the erection of his sugar works;

With the manufacturer, for engines to grind his canes, or to gin his cotton; for instruments of husbandry to till his lands; for clothing for his people; for sugar pans and steam apparatus of all kinds, &c., &c.;

With steamers, vessels, and crafts of all kinds, to distribute his products to their consumers throughout the world;

With carmen and daily laborers, to discharge such products from steamers and other vessels, when reaching their respective destinations, until they are finally consumed, &c., &c.;

Without a combination of all those interests, not one of which can be touched without reacting upon the others, commerce and agriculture would soon return to their primitive condition.

Question 4. What has been the annual average profit on capital employed in their production, on well-conducted farms, or plantations, for

M—Continued.

the last three years, since the passage of the tariff of 1842, including the crop of that year, and deducting all expenses incident to the production of the articles, their preparation for market, the transportation to the place of sale, and the sales themselves?

Answer. The same difficulty presents itself in this question as in the second; the absence of fixed data to establish the real capital invested precludes the possibility of ascertaining the net annual profits thereupon.

The following facts may, however, enable the Treasury to approximate the information it is seeking:

In 1828, the sugar estates of Louisiana numbered.....	308
Of which were worked by horse power.....	226
And by steam.....	82
The slaves of all ages attached to the above estates numbered about 21,000.	
These estates, at that epoch, were valued at.....	\$34,000,000
From 1828 to 1830, there were established 383 new sugar estates, making the number of estates then.....	691
The slaves attached to the above estates then numbered about 36,000.	
These additional estates were then supposed to have required an additional outlay of.....	16,000,000
Making, at that epoch, the capital invested in the sugar industry.....	\$50,000,000
In 1841-'42, the sugar estates actually working, or preparing to do so, numbered.....	668
Steam power.....	361
Horse power.....	307
Slaves then attached to said industry, as per census of the Federal Government, 50,670.	
Being a decrease in the number of sugar estates, compared to 1830, of 23; an increase in steam power of 279 engines and mills, and of slaves, 14,670.	
By the document hereto appended (No. 1) it will be seen that for the year 1844-'45 the number of sugar estates has reached.....	762
Steam power.....	408
Horse power.....	354
There, not being any data as to the increase of slaves during the last three years, let it be supposed that the number (although it is known to have greatly augmented) is the same as when ascertained in 1840—say 50,670.	

M—Continued.

This gives, over the estimates of 1830, 71 new estates, 321 engines and mills, and 14,670 slaves, which, at a low estimate, represent at least..... 10,000,000

This would give for the whole capital at present invested in the sugar industry.....\$60,000,000

Should this amount, which is considered a low approximation of the original investments, be considered as the capital, then the net profits of the sugar planters, taken collectively, may be arrived at as follows:

Crop of 1841-'42, as before shown, 120,000,000 lbs.—at 4 cts.

(the average price in March) on plantations.....\$4,800,000
6,000,000 gallons molasses, at 13 cents..... 780,000
5,580,000

Deduct expenses, say \$75 per each slave attached to said estates, as before explained—say on 50,670..... 3,800,250

Net profit.....\$1,779,750

or about 2 95-100 per cent., on a capital of \$60,000,000, to cover interest, casualties by death of slaves, who form part of the capital, &c., &c.

Crop of 1842-'43, 140,316,000 lbs., at 3½, (the average as above).....\$5,437,245

7,015,800 gallons molasses, at 12 cents..... 841,896
6,279,141

Deduct expenses as above, which are always running, be the the crop what it may..... 3,800,250

Net profit..... 2,478,891

or 4 13-100 per cent., to cover as above, &c.

Crop of 1843-'44, 100,346,000 lbs. sugar, at an average, on plantations, of 6 cents..... 6,020,760

5,000,000 gallons molasses, at 20 cents..... 1,000,000
7,020,760

Deduct expenses, as above..... 3,800,250

Net profit.....3,220,510

or a small fraction over 5½ per cent., to cover as above, &c.

Crop of 1844-'45, 204,913,000 lbs. sugar, at 4 cents..... 8,196,520

9,000,000 gallons molasses, at 12 cents..... 1,080,000
9,276,520

Deduct expenses, as above..... 3,800,250

Net profit..... 5,476,270

or a small fraction over 9 per cent., as above, to cover interest, &c.

M—Continued.

Remarks.—The working expenses of a sugar estate being represented by \$75 per slave of all ages, and this sum in the aggregate representing a very large amount, reference is requested to the annexed pro forma estimate, (No. 2,) giving the details of such expenses. The honorable the present Secretary of the Treasury, having been once a sugar planter, can appreciate their correctness.

The average prices of sugars are taken from the "New Orleans prices current," in March of each year. The crop of 1844-'45 did not average more than four cents for the planter, although after March prices advanced gradually to six and seven cents. Speculators, chiefly from New York, on ascertaining the enormous deficiency in the Cuba crop, had swept the market of the balance of the crop or very nearly so.

COTTON.

There are no data whereby to establish, even by approximation, the capital invested in the cultivation of cotton; but knowing the number of hands attached thereto, and the yield per hand in 1840, and being in possession of the same information regarding sugar, the following comparative statement may be sufficient for all practical purposes in view. The answer to the second question shows:

1st. The number of slaves of all ages attached to the sugar industry, per census of the Federal Government, to have been in 1840.....	50,670
And the number attached to the cotton industry to have been..	93,220
2d. That the crop of sugar for 1840 amounted to 119,947,720 lbs., and about 6,000,000 gallons molasses, being per hand of all ages.....	2,367 lbs. sugar.
And about.....	120 gallons molasses.
And that the crop of cotton for 1840 amounted to 152,545,368 lbs., being per hand, as above.....	1,636 lbs. cotton.
Which leads to the following result:	
2,367 lbs. sugar, at an average of 4 cents.....	\$94 68
120 gallons molasses, at an average of 15 cents.....	18 00
	<hr/>
	\$112 68
Deduct expenses, as before stated.....	75 00
	<hr/>
Net product per hand.....	37 68
	<hr/>
1,636 lbs. cotton, supposing an average of 6 cents.....	\$98 16
Deduct working expenses.....	30 00
	<hr/>
Net product per hand.....	68 16
	<hr/>

Which gives for the product, per hand, of cotton, at 6 cents, nearly 80 per cent. more than sugar.

M—Continued.

Crop of 1844-'45, yield 204,000,000 lbs. sugar, being per hand 4,026 lbs. at 4 cents.....	\$161 04
molasses, 180 gallons at 12 cents.....	21 60
	<hr/>
	182 64
Deduct expenses as before.....	75 00
	<hr/>
Product per hand.....	107 64
	<hr/>
1,636 lbs. cotton, at the average now current, say 8 cents....	\$130 88
Deduct expenses.....	30 00
	<hr/>
Product per hand.....	100 88
	<hr/>

In all these calculations interest on capital is not included.

But the cotton crop of 1840, which is the basis of the foregoing calculations, was a full average one, whilst that of sugar for 1844-'45 was unusually large; taking, therefore, the average of the last 4 years, say 1842-'45, the comparative result will be found to be as follows:

Average crop 1842-'45, 145,143,000 lbs. sugar, or per hand 2,864 lbs. at 4½ cents, the average on plantations.....	\$128 86
143 gallons molasses, at 15 cents....	21 45
	<hr/>
	150 31
Deduct working expenses, as above.....	75 00
	<hr/>
Product per slave, as above.....	75 31
	<hr/>
1,636 lbs. cotton, supposing an average of 6½ cents for the last 4 years.....	\$106 34
Deduct working expenses.....	30 00
	<hr/>
	76 34
	<hr/>

From which it would appear, that when sugars average 4½ cents and cotton 6½ cents, and both crops are equally good, the result per slave attached to each industry has been nearly the same these last four years; with the very great difference, however, as to the capital invested, that the buildings and gin required for a large cotton establishment seldom exceed a cost of \$5,000, whilst the buildings and machinery required for a large sugar estate involve a cost of \$20,000 and upwards.

Remarks.—To arrive at the effective hands on a sugar estate, a deduction of at least one-third should be made from the gang attached to it for children under 10 or 12 years of age, and hands rendered useless by old age. The slaves attached to the sugar industry, as before shown, numbering 50,670, represent 33,780 efficient hands. No notice

M—Continued.

is taken of the lands, the value of which, for all practical purposes, may be considered the same whether cultivated in sugar-cane or cotton.

In comparing the result of the sugar with that of the cotton industry, it has been supposed that both have been working to their full power; which is far from being the case, as will be explained in the answer to the next interrogatory.

It may be said that cotton has arrived at its climax for production, and that ever since 1840, lands, clearing and draining, and working power have been made to harmonize; the aggregate result per slave, therefore, represents a sufficiently correct account of individual management for all practical deductions. The reverse is the case with the sugar interest, which can only be considered as issuing out of its torpor, although its strides have been gigantic these last three years. 1st. There have been established, these last three years, 94 estates; the change from one culture to another is gradual; it takes at least three years before cane plants can be obtained in sufficient quantity to work with advantage; in the mean time the planter cultivates both cotton and the sugar-cane. 2d. More than one-half of the sugar estates still existing in 1842 had been gradually sinking into insignificance, from the want of means or credit, on the part of their owners, to work them. These can hardly be said to have even now attained anything like a full average yield; hence, although the production per slave is strictly correct as applied to the sugar industry in the aggregate, still it does not convey anything like a correct idea of the true position of that industry, when applied to an estate working to its full power, with a skillful manager at its head.

Where the grinding and boiling power, and the cutting and transporting of the canes to the mill, are made to harmonize, so as to insure rapidity and constant working during the process of boiling and granulation, no crop in the United States is safer than that of sugar. It can be secured against all injury by ice eight years out of ten. Many estates now average 15 hhds. per day, commencing on the 10th October; which, for sixty days, gives 900 hhds. The grinding on such estates, if required by the state of the weather, can be completed by 10th December, until which time there is little or no danger of injury by ice. Ten hhds. per day, on smaller estates, conducted in the same manner, is an ordinary day's work, which gives, within the same time, 600 hhds. As, however, the cane, in this climate, continues maturing until it is killed by the ice, the experienced planter is guided in his operations by the appearance of the weather, and pushes or retards his grinding accordingly as the season is advancing; thereby combining safety with as great a yield of saccharine matter as possible.

On such estates, during the past year, the yield per slave has been 7 hhds. sugar and 350 gallons molasses.

In the island of Cuba the largest yield of Muscovado (the same kind as Louisiana) per slave, on the best-conducted estates, is stated at 5,000 pounds, or 5 hhds.

A reference to the State papers of the House of Commons for 1808, (page 261,) will show the yield per slave, at that epoch, to have been,

M—Continued.

on the best and most favored plantations, 1 hhd. of 14 cwt., or about 1,568 pounds; and the working expenses on such estates to have been per slave, all ages, \$79 60; and the cost of production of sugar to have been, (page 261,) £1 0s. 10d. per cwt.

Last year's yield, however, was an extraordinary one, as before observed; the cane having matured up to the last joint, which does not happen once in ten years.

The average yield of estates working to their full power may be assumed to be, per slave, 5 hhds., and 250 gals. molasses—which would give the following result:

5,000 pounds of sugar, at 4 cents.....	\$200 00
250 gallons of molasses, at 15 cents.....	37 50
	<hr/>
	237 50
Deduct expenses, as before.....	75 00
	<hr/>
Product per slave.....	\$162 50

Which shows that on a well-conducted sugar estate, with means on the part of its owner to work it to advantage, 4 cents for sugar is as good a return per slave as 10 cents for cotton; and hence the assertion, so often made, that sugar is the only branch of industry in the South which can relieve cotton from the morbid influence of extra-production.

The consumption of sugar in the United States is estimated at about 350,000,000 pounds, and must be continually increasing with the population; whilst Louisiana's largest crop has, as yet, only reached 204,000,000 pounds. And she has sugar lands not only to supply our home consumption, but also that of a large portion of Europe.

Question 5. What has been the profit of the capital so employed per annum, for the ten years preceding 1842, under the reduction of the duties by the act of 1832, and the compromise act of the next year, estimated in the same way?

Answer. By far the largest portion of the capital invested in the sugar industry during the ten years preceding 1842 not only gave no return, but worked as a sinking fund in an inverse ratio, and carried distress and expropriation to those of our planters who, shortly before that calamitous period, had borrowed money on their estates, for purposes of improvements and extension in their working power.

That the position of the sugar industry in 1832-'33 may be well understood, it becomes necessary to take a cursory view of that eventful period, when so many of our oldest and most respectable families were gradually tortured into absolute poverty.

As stated in the answer to the 3d question, the number of sugar estates in 1827-'28 numbered 308; manual power, 21,000 slaves; steam power, 82; horse power, 226; the capital thus invested was then estimated at \$54,000,000.

Up to this period the sugar interest had sustained itself in the most flourishing condition. The large crop of 1827-'28, say 87,965 hogs-

M—Continued.

heads, had brought it to its climax. The cane then became the favorite culture, and sugar lands and negroes attained most exorbitant prices, (\$1,000 for field hands.)

From 1827 to 1830, 383 new sugar estates were established; steam power replaced that of horse on more than 200 estates, at a cost of at least \$6,000 for each engine and mill; the number of laborers was increased about 15,000, all which required a further outlay of \$16,000,000; and to achieve all this, and in so short a time, capital had to be borrowed, and at that epoch it was easily done, for sugar planters were then enjoying the highest credit in the State.

As before said, to change the culture of cotton into that of sugar is the work of at least three years; and at that epoch, when our planters were less skillful, it was only in the fifth year that good sugars could be obtained from new cleared lands.

With all this vast outlay of capital, the crop of 1828-'29 did not exceed 48,238 hogsheads, and the average for the three succeeding years did not exceed 75,000 hogsheads.

This great deficit of the crop, compared to the yield of 1827-'28, with the above additional outlay of \$16,000,000, soon made it necessary to resort to foreign capital; and to this cause may be attributed the chartering of the Union Bank of Louisiana, which has been the means of saving many and many of our planters from expropriation.

It was at this critical period that the compromise bill, with its biennial reductions, became a law, and that the duty on molasses, which, from 5 cents per gallon, had been advanced, in 1828, to 10 cents, to check the fraudulent importation of sugars in disguise, (see documents annexed,) was again reduced to 5 cents.

The effect of such legislation on the sugar interest was fatal; it at once destroyed the credit of all those interested in it as effectually as if war and pestilence had been raging over the whole of the sugar parishes. Money-lenders then believed that great interest, involving a capital of \$50,000,000, doomed to complete annihilation as effectually as if the horizontal plan, so much dreaded, had been put in operation on the very day the bill was passed; and it was thus that the sugar planters found themselves suddenly thrown upon their own resources, or at the mercy of their creditors.

A very large number of them were soon compelled to return to the culture of cotton, leaving their expensive sugar works a dead weight to them. More than one-half of the remaining estates were obliged to turn a portion of their cane fields into corn fields, in order to raise provisions they had no longer the means to buy. More than two-thirds of them were deficient in grinding power, or in hands to clear and drain their lands; and but for the charter of the Citizens' Bank, in 1836, a sweeping mutation would have taken place in the ownership of sugar estates. The sugar planters, in this last bank, represent 40,000 shares, which enabled them to obtain a loan at fifty years of \$2,000,000, (on the reimbursement per annum of 2 per cent., and the payment of 6½ per cent. interest;) but for this aid few, if any of them, would have been able to withstand the

M—Continued.

révulsion of 1837, which only terminated in 1842, and then found them, from want of means or credit to work properly their estates, verging towards absolute ruin. The tariff of 1842 was their salvation; it at once restored confidence in that kind of property, enabled the planter to improve his sugar works, to clear and drain his lands, and to procure the necessary supplies for the working of his estate. Thousands of Irishmen were soon seen digging canals in all directions; engineers putting up new engines, or repairing old ones; masons setting sugar kettles on improved plans. All kinds of improvements are now going on to hasten the growth and to accelerate the maturity of the cane, and its boiling into sugar. Many estates, these last three years, have more than doubled their usual yield. It is now demonstrated that, with the late improvements in the cultivation of the cane and the mode of boiling it, sugars can be made to yield a fair return at 4 cents. Estates have advanced in value, this last year, 50 per cent. A steam apparatus, for the purpose of boiling in vacuo and producing white sugar direct from the cane, was put up last year on one of the large estates below town; it was built in Philadelphia, and cost \$20,000; its success was such as to induce another planter to order one from the same foundry, and it will be in operation in a few days. The senior partner of the Novelty Works, of New York, is now supervising the erection of Des Rone's celebrated boiling apparatus on one of the estates above town; it has been built at his foundry at the cost of about \$25,000; it will be in operation in a few days. Not less than five large estates will be working, this year, on the white-sugar system; and, as it has already been shown, our last year's crop has exceeded by 78,000 hogsheads the largest crop produced before 1842.

The cotton planter did not appear to fare much better than the sugar planter, during the operation of the compromise act.

The answer to the 4th interrogatory meets the question propounded as to profit on capital employed.

Remarks.—The cotton crop of Louisiana, in 1832, was about 150,000 to 160,000 bales. On the passage of the compromise bill the sugar interest being considered as doomed to destruction, cotton became at once the great leading article for cultivation, and soon attained the enormous quantity of 350,000 bales as proved by the census of the Federal Government; the sugar parishes alone producing upwards of 52,000 bales. It is really believed that but for the effect of the compromise act, this State would have never exceeded 250,000 bales, if so much. Who can say what would have been the effect on the price of cotton of a difference of 100,000 bales per annum, during the last ten years?—a difference which, supposing consumption to have been the same, would have left both hemispheres without a bale of cotton on hand, on the termination of this last commercial year.

Question 6. What has been the annual average price of these agricultural products and staples during the same periods respectively? and what the annual average income per hand, or laborer, deducting all expenses, during the same periods respectively?

M—Continued.

Answer. Prices of sugars on plantations, from 1832-'33 to 1841-'42, have been as follows, during the month of March of each year:

Years.	Sugars.	Molasses.	Crops.
1832-'33	5½ @ 5¾ cts.	19 cts.	70,000
1833-'34	6 @ 7 "	20 @ 21 "	75,000
1834-'35	5¾ @ 6 "	18 @ 19 "	110,000
1835-'36	10 @ 11 "	33 @ 34 "	36,000
1836-'37	6 @ 6 "	23 "	75,000
1837-'38	5¼ @ 6 "	22 "	No return.
1838-'39	5 @ 6 "	23 @ 24 "	No return.
1839-'40	3½ @ 4 "	15 @ 16 "	119,947
1840-'41	5¼ @ 5¾ "	16 "	100,000
1841-'42	3½ @ 4½ "	13 @ 13½ "	125,000

And from 1842-'45.

1842-'43	3¾ @ 4 cts.	11 @ 11½ cts.	140,316
1843-'44	5½ @ 6⅛ "	20 "	100,346
1844-'45	3¾ @ 4¾ "	14 @ 15½ "	204,913

The preceding comparative statements of crops and prices show the practical operation of supply and demand, and the influence of the one upon the other.

Remarks.—The above prices are taken from the New Orleans Prices Current. March is the month of the year when the bulk of the sugar crop is sold, it being then sufficiently drained for exportation.

The product per slave will be found in answer to questions 4 and 6.

Prices and crops of Cotton, from 1832-'33 to 1841-'42.

Months.	1832-'33.	1833-'34.	1834-'35.	1835-'36.	1836-'37.	1837-'38.	1838-'39
September..	-	-	11½ @ 13½	-	-	8 @ 11½	8 @ 10
October....	17 @ 18½	17 @ 18	13 @ 15	15 @ 17¾	16½ @ 19	9½ @ 12	10 @ 12½
November..	13 @ 14½	13½ @ 16	13½ @ 16	15 @ 17	15 @ 19	8½ @ 11	10½ @ 13
December..	11 @ 13	11½ @ 14½	14½ @ 16	14½ @ 17	14½ @ 17	8½ @ 11	11 @ 13½
January....	9 @ 11	10 @ 12	14 @ 17	14½ @ 17	14 @ 17½	9 @ 11	11 @ 13½
February..	10 @ 11	9½ @ 11½	14 @ 17½	14½ @ 18	12½ @ 15½	8 @ 10¾	13 @ 16
March.....	9½ @ 12½	9½ @ 12½	15 @ 17	16 @ 18½	12½ @ 15½	8 @ 10	13 @ 15½
April.....	10½ @ 13	10½ @ 13	16 @ 19	15½ @ 20	8 @ 12	8½ @ 10¾	13½ @ 16
May.....	11 @ 13½	11 @ 13½	16 @ 20	15 @ 18½	8 @ 12	8½ @ 11	14 @ 16
June.....	11½ @ 13	11 @ 13½	18 @ 20	14½ @ 18	8 @ 10	8½ @ 11	11½ @ 14½
July.....	11½ @ 13½	11 @ 13½	16 @ 20	14½ @ 18	7 @ 10	8½ @ 10¾	12 @ 14½
August....	-	11½ @ 13½	18 @ 20	14½ @ 18	7 @ 11½	8½ @ 11½	10 @ 11½
Crops of the U. States.	1,670,438	1,205,394	1,254,328	1,360,725	1,422,930	1,801,497	1,360,532

M—Continued.

Months.	1839-'40.	1840-'41.	1841-'42.	1842-'43.	1843-'44.	1844-'45.
September.....	8 @ 10 $\frac{1}{2}$	8 @ 10	10 $\frac{1}{4}$	6	5 $\frac{3}{4}$ @ 8	6 @ 7 $\frac{1}{2}$
October.....	10 @ 12	9 @ 10	8 $\frac{1}{4}$ @ 9 $\frac{3}{4}$	6 @ 8	7 @ 8 $\frac{3}{4}$	5 $\frac{3}{4}$ @ 6 $\frac{1}{4}$
November.....	8 @ 10	8 @ 9 $\frac{3}{4}$	8 $\frac{1}{4}$ @ 10	5 $\frac{1}{2}$ @ 7 $\frac{3}{4}$	6 $\frac{1}{4}$ @ 8	5 $\frac{3}{4}$ @ 6 $\frac{1}{4}$
December.....	7 $\frac{1}{2}$ @ 9	8 $\frac{1}{2}$ @ 9 $\frac{1}{2}$	8 $\frac{1}{4}$ @ 10	5 @ 7 $\frac{3}{4}$	7 @ 8	4 @ 6 $\frac{1}{4}$
January.....	7 @ 9	8 $\frac{1}{2}$ @ 9 $\frac{3}{4}$	8 @ 9 $\frac{3}{4}$	5 @ 7 $\frac{3}{4}$	8 @ 10	4 @ 6 $\frac{1}{4}$
February.....	7 @ 9	9 $\frac{1}{4}$ @ 10 $\frac{3}{4}$	7 @ 10	5 @ 7 $\frac{3}{4}$	8 $\frac{3}{4}$ @ 10	4 @ 6 $\frac{1}{4}$
March.....	6 @ 7 $\frac{3}{4}$	9 $\frac{1}{4}$ @ 10 $\frac{3}{4}$	6 @ 10	4 @ 7	8 $\frac{1}{4}$ @ 9	5 @ 6 $\frac{1}{4}$
April.....	6 $\frac{1}{2}$ @ 8 $\frac{1}{4}$	9 $\frac{1}{4}$ @ 10 $\frac{3}{4}$	7 @ 10	4 @ 7	7 $\frac{1}{4}$ @ 9	5 @ 7 $\frac{1}{2}$
May.....	6 $\frac{1}{2}$ @ 9	10 $\frac{1}{2}$ @ 11 $\frac{1}{2}$	6 @ 10	5 @ 7 $\frac{3}{4}$	6 $\frac{1}{2}$ @ 8	5 $\frac{1}{2}$ @ 7 $\frac{1}{2}$
June.....	7 @ 9 $\frac{1}{2}$	9 $\frac{1}{2}$ @ 10	6 @ 10	5 @ 8	7 @ 8	5 @ 7 $\frac{1}{2}$
July.....	7 $\frac{1}{2}$ @ 9 $\frac{3}{4}$	9 @ 11 $\frac{1}{2}$	6 $\frac{3}{4}$ @ 10	5 @ 8	6 $\frac{1}{2}$ @ 8	6 $\frac{1}{2}$ @ 7 $\frac{1}{2}$
August.....	7 $\frac{1}{2}$ @ 10	9 @ 11	6 $\frac{1}{4}$	5 @ 8	6 @ 8	6 @ 7
Crops of the U. States.	2,177,835	1,634,945	1,683,574	2,378,875	2,030,409	2,394,500

NOTE.—The prices quoted are for middling to fair, leaving out extreme qualities, average qualities being from middling to fair.

Question 7. How far have prices and profits during the periods referred to been affected by the operation of the tariff laws, and how far by the state of the currency?

Answer. To that extent that the Federal Government itself was upon the verge of bankruptcy on the termination of the compromise bill; that it sent a commissioner to Europe to negotiate a pitiful loan of four to five millions of dollars, who had to return without finding a single taker; that the derangement in our currency and the fiscal concerns of the Federal Government destroyed confidence between man and man; and for the time being, carried perturbation and ruin to almost every branch of our industry throughout the land; but that such of our products as are chiefly sold for export, as cotton and tobacco, being always paid for in sterling, francs, or dollars, did not suffer anything like the depreciation sustained by all interests strictly local.

Remarks.—High prices are not the consequence of a tariff, when judiciously laid, but the reverse. In our revenue arrangements, the effect of taxing the foreign article competing with our home labor has been invariably to make prices considerably cheaper.

This proposition is fully proved by our commercial history.

Examples.—Niles's Register, vol. 44:

1793, iron, duty \$15 00 pr ton:	home current prices	\$90 to \$95 pr ton.
1816, do. do. 9 00 do.	do.	110 to 120 do.
1824, do. do. 18 00 do.	do.	90 do.
1832, do. do. 22 40 do.	do.	80 do.

New York Shipping List, chapter 4, p. 212, (Congress library:)

1816, sugar, duty 3 cents;	home current prices in May,	14 $\frac{1}{2}$ to 16 $\frac{1}{2}$ cents.
1817, do. do.	do.	11 $\frac{1}{2}$ to 14 do.
1818, do. do.	do.	10 $\frac{1}{2}$ to 15 $\frac{1}{2}$ do.
1820, do. do.	do.	8 $\frac{1}{2}$ to 12 $\frac{1}{2}$ do.
1823, do. do.	do.	6 $\frac{1}{2}$ to 10 do.
1825, do. do.	do.	7 $\frac{1}{2}$ to 10 do.
1829, do. do.	do.	6 $\frac{3}{4}$ to 8 $\frac{1}{2}$ do.
1831, do. do.	do.	5 to 7 do.

M—Continued.

The doctrine of the disciples of free trade, as expressed by Mr. McDuffie, their great leader, in his late manifesto, "that a tax upon a foreign article produced or manufactured in this country advances the price of the home article the whole extent of the tax," is an absurdity, and its application to sugar and low cottons will show it at once.

The duty on foreign brown sugars is $2\frac{1}{2}$ cents.

The crops of sugars of 1842-'43 and 1844-'45 averaged, as seen before, $3\frac{3}{8}$ cents.

Let $2\frac{1}{2}$ cents be deducted therefrom, and there will remain $1\frac{3}{8}$ cent, which, but for the tariff, would have been, according to Mr. McDuffie's doctrine, the legitimate and current value of Louisiana sugars at those epochs.

Low plain cottons (foreign) pay a minimum duty of about $7\frac{1}{2}$ cents per square yard; according to Mr. McDuffie's doctrine, the home article of the same kind is thereby enhanced $7\frac{1}{2}$ cents. Such goods from our own manufactures are selling throughout the Union at $6\frac{1}{2}$ cents. Supposing the tariff removed, by what rule of political economy could $7\frac{1}{2}$ cents be deducted from $6\frac{1}{2}$ cents? Prices must ever be ruled by supply and demand, as exchanges by gold and silver.

The excess of production of any commodity whatever over the wants of consumption carries with it a depreciation far beyond that excess.

Whilst one per cent. less than the quantity of commodities required for the consumption of the world may produce an advance of 20, 30, and even 50 per cent. on the cost of production, 1 per cent. more than the quantity wanted may produce debasement in the same ratio.

Examples.—Niles's Register, vol. 1, 544:

1811, coffee, duty 5 cents;	current prices in the United States,	16 cents.
1813, do. do.	do. do.	27 do.
1820-'22, coffee, do.	do. do.	27 do.
1829-'30, do. do.	do. do.	$12\frac{1}{2}$ do.
1831, do. 2	do. do.	$12\frac{1}{2}$ do.
1832, do. 1	do. do.	13 do.
1833, do. free	do. do.	13 do.

Which shows that coffee under a duty of 5 cents declined gradually from 27 cents to $12\frac{1}{2}$ cents; that the duty was reduced 3 cents, and prices advanced to 13 cents; that it was reduced 4 cents, and still prices continued at 13 cents; that it was made free, and that prices sustained themselves at 13 cents. A reference to the annexed paper, (No. 3,) page 493, will show that the crop of sugar in this State failed in 1835-'36, and that trifling as it is compared to the amount produced in the world, prices advanced in the United States to 11 cents, and in Cuba to $6\frac{1}{2}$ to 7 cents—nearly 100 per cent. over their real value. Our imports from Cuba that year amounted to \$12,514,718, or \$5,708,093 more than any previous year. The following year our crop was an average one, and prices both here and in Cuba receded to former rates.

Last year our crop exceeded by 70,000 hhd. the largest crop ever produced in Louisiana; our market opened at three to four cents; yet in April last, the extent of the injury done to the Cuba crop by a hurricane

M—Continued.

and drought having been ascertained, speculation seized upon the balance of our crop, and prices advanced to six and seven cents, or nearly 100 per cent. and sugars advanced considerably all over the world. A reference to a report to the House of Commons of 5th May, 1841, (Congress library,) will show—

That an over supply of sugars in 1834, compared to 1833, of 215,140 cwt., produced a decline of	s. d.
That a short supply in 1835, compared to 1834, of 317,810 cwt. produced an advance of	3 4
That an over supply in 1836, compared to 1835, of 167,864 cwt., produced a decline of	7 11½
That a short supply in 1837, compared to 1836, of 100,171 cwt., produced an advance of	1 8¼
That an over supply in 1838, compared to 1837, of 415,081 cwt., produced a decline of	5 10¼
That a short supply in 1839, compared to 1838, of 599,517 cwt., produced an advance of	12 2½
That a short supply in 1840, compared to 1839, of 72,476 cwt., produced an advance of	11 0¼
or, of 100 per cent. on the average prices of 1838.	18!!!

And during the whole of that period the British tariff remained untouched for sugars, save the admission, in 1836, of Bengals, for home consumption.

In 1833 the people of Great Britain received, for their own consumption, from their own possessions, 4,184,964 cwt. of sugars, for which they paid £6,850,566 sterling.

In 1840 the emancipation of the West India slaves reduced the annual supply 954,286 cwt., and the people had to pay, for 3,210,678 cwt., £9,385,115 sterling.

The history of our cotton industry from 1814 to 1840, presents the same fluctuations; (see document No. 3.)

There was a high tariff when, in 1817, two years after the peace, Uplands were selling in Liverpool at 23½*d.*

No material change had taken place in our revenue laws in 1822, when cotton declined to 5¾ @ 8¼*d.*

In 1824, when it advanced to 9 @ 10½*d.*

In 1825, when it reached 16¾ @ 10½*d.*

And when, in 1826, it receded to 6 @ 8¾*d.*

And in 1827, to 4¾ @ 7¾*d.*

These are facts worthy the attention of our legislators, and in political economy facts are to theory what foundation is to its superstructure.

Question 8. Does the State raise a sufficient supply of horses, mules, hogs, and of cattle, meats, and other provisions? If not, from what places does it draw its supplies? and what has been the average annual amount, and what the prices for the last three years, and also for the ten preceding? If there has been a difference between them, to what do you attribute it?

Answer. Louisiana is inferior to no State in the Union for the raising

M—Continued.

of mules, horses, hogs, cattle, and provisions of all kinds; but up to the passage of the compromise act our sugar planters directed nearly their whole power to the culture and manufacture of the cane, and relied upon the western States for their supplies. During the operation of said act, confidence being lost in the sugar industry, and, as a consequence, in those interested in it, a very large portion of our planters were compelled gradually to reduce the cultivation of the cane, in order to raise their own stock and provisions. Since the return of confidence, by the passage of the tariff of 1842, our sugar planters have been again gradually returning to their chief culture, and to their former suppliers of the West for mules, horses, cattle, and provisions of all kinds, hoops, barrels, &c., &c.

For the working of the sugar estates now in operation, about 20,000 mules and horses and 40,000 head of cattle are required, which, to keep up, requires a yearly supply of at least 3,000 mules and horses, and 6,000 head of cattle, and, in a very severe winter, a much larger number.

The consumption of pork is about 125 barrels per day, or about 45,625 barrels per annum, or an equal quantity of meat in bulk.

The consumption of corn on said estates is estimated at 2,000,000 barrels, in the ear, per annum.

From 250,000 to 300,000 barrels are required annually for molasses, and 1,000,000 hoop poles, &c., &c.

It may not be out of place here to state that the sugar estates now in operation still require 354 steam-engines and mills to replace their horse power, and that such engines and mills cost \$5,500 to \$6,000 each.

The comparative prices of mules, horses, &c., required, are to be found in the New Orleans Prices Current, in the library of Congress.

And the undersigned, having thus answered all the questions more directly connected with the interests of the State of Louisiana, begs to state that the questions of the honorable the Secretary of the Treasury having only been placed in his hands on the 16th instant, with a request that they should be answered by the 20th—that is, within four days—it has not been in his power to answer the whole of the questions in the order required. He begs, therefore, respectfully to refer the honorable the Secretary of the Treasury to the documents hereto annexed, to wit:

1. Pamphlet entitled "Louisiana and the Tariff," written by him pending the discussions of the tariff of 1842. This pamphlet answers nearly the whole of the questions propounded, and all authorities quoted are from State papers of our own Government or that of Great Britain.

2. A series of articles, which, under the name of "A Looker-on," he (the undersigned) published at the same epoch, and on the same subject, in the National Intelligencer, and all which apply to the interrogatories now propounded.

3. A memorial addressed by the sugar planters of Louisiana to the Senate and House of Representatives of the United States, conveying valuable statistical information on the subject in question.

EDM. F. FORSTALL.

NEW ORLEANS, *October 28, 1845.*

M--Continued.

DOCUMENTS APPENDED.

1. Champomier's statement of the crop of 1844-'45.
2. Pro forma estimate of expenses on a well-conducted sugar estate.
3. Pamphlet, "Louisiana and the Tariff."
4. Series of articles signed "A Looker-on," on the subject of the tariff of 1842, and calling the attention of Government to the introduction of sugars in disguise, through the molasses duty.

M—Continued.

No. 1.—*Statement of Sugar made in Louisiana in 1844.—By P. A. Champomier.*

Names of Planters and Parishes.	Distance from the city.	Actual hhd.	No. of 1000 lbs. net.
POINTE COUPEE.			
	Miles.		
Charles Morgan.....	177	200	210
A. Ferrier, next year.....	171		
W. Taylor.....	166	325	325
Augustin Leblanc.....	163	43	48
Antoine Décuir, False river.....		320	300
Some ten new planters in the next two years.....		888	883
WEST BATON ROUGE.			
T. W. Chinn.....	141	328	425
Wm. Robertson.....	140	180	210
John Nolland.....	140	430	516
Villeneuve Leblanc.....	136	355	465
James McCalop.....	134	475	475
V. Dubroca & Bernard.....	133	145	178
Alexander Barrow, next year.....	132		
J. V. Durald & Co. do.....	132		
S. Hiriart.....	132	270	320
J. C. Patrick.....	130	400	420
Ursin Soniat & Co.....	129	302	360
Noland Stewart.....	129	438	500
Zephirin Blanchard.....	127	254	254
Jacques Molaïson.....	126	108	108
Joseph Landry & Co., next year.....			
Valentine Hébert & Co., do.....			
Levêque et Landry.....	123	165	170
Ely Landry.....	123	157	160
Daniel Hickey & Co.....	122	240	250
Twenty-four new planters in the next two years.....		4,247	4,811
EAST BATON ROUGE.			
John Klempeter..... Highland	118	56	59
J. P. Klempeter..... do.	128	254	275
Perkins Brothers..... do.	128	615	750
General Bernard, next year.....	128		
Mrs. Combs, do.....	128	96	105
Mrs. Duplantier & Stevens, river.....	127	248	300
Stephen Henderson.....	126	335	390
Dr. Williams.....	125	318	350
Colonel P. Hickey.....	124	167	175

M—Continued.

Names of Planters and Parishes.	Distance from the city.	Actual hhd.	No. of 1000 lbs. net.
EAST BATON ROUGE—Continued.			
	Miles.		
Caldwell & Hickey.....	123	106	112
F. D. C.....	121	315	330
General Bernard & Co.....	120	72	75
Estate J. Martinez.....	120	65	65
Abraham Bird.....	118	406	445
Sosthène Allain.....	117	420	485
Mrs. F. Duplantier.....	116	455	490
Josiah Barker.....	116	364	435
Devenport & Cavelier.....	115	182	185
		4,474	5,026
IBERVILLE— <i>Right side.</i>			
Camille Landry & Co.....	115	212	240
— Rims, next year.			
Balthazar Dupuy.....	114	250	295
Ths. Mille & Co.....	113	241	270
Louis Désobry.....	113	240	240
Paul Dupuy.....	112	174	190
Joseph Schelatre.....	112	271	285
Michel Schelatre.....	111	344	420
William Dodd..... Bayou Jacquot	111	293	340
Mrs. L. Robertson..... do.	111	198	226
Klempeter & Roth..... Bayou Plaquemines	110	86	95
Dupuy & Mille..... do.	110	230	255
J. A. Dardenne..... do.	110	228	250
Nérault Rosseau & Dupuy, do.	110	90	89
Materne & Co..... Bayou G. Tête	-	100	110
Gréaud & Dègre..... do.	-	252	290
Estate E. Slake..... do.	-	130	145
Edward & Whitall..... River	110	307	340
Rills Bruslé & Co..... do.	110	270	295
Hynes & Craighead..... do.	109	960	1,000
Dr. Stone..... do.	108	425	465
Paul Dupuy..... do.	108	395	430
R. Johns..... do.	107	248	300
Dr. Clément & Dutton..... do.	106	178	200
Valéry Hébert..... do.	105	344	352
Honoré Dègre..... do.	104	95	100
René Bougère..... do.	102	303	325
E. G. W. Butler..... do.	101	333	333
Mrs. P. M. Lambremont..... do.	100	124	142
Janvier Allain..... do.	101	125	140

M—Continued.

Names of Planters and Parishes.	Distance from the city.	Actual hhd.	No. of 1000 lbs. net.
IBERVILLE—<i>Right side</i>—Continued.		Miles.	
Paul Hébert..... Bayou Goula	98	352	355
R. Lambremont..... do.	-	133	145
— Wilson..... do.	-	109	109
Sewell & Hudson..... do.	-	294	336
John Garlick..... do.	-	186	186
A. Fisk..... River	98	406	446
Dr. Doyle..... do.	-	168	190
Jos. A. Hébert..... do.	-	65	70
S. C. Pollard & Co..... do.	97	352	380
George Deslhonde..... do.	-	136	145
Mrs. Vaughan & Hébert..... do.	-	608	660
N. Cropper, late Heath..... do.	-	86	90
Mrs. Cyprien Ricard..... do.	96	325	370
Christopher Adams..... do.	96	340	360
Norbert Cropper, back concession.....	95	368	420
Samuel Harrison & Co., ditto, next year			
John Andrews.....	94	760	830
Mrs. E. Lauve.....	93	578	650
Achilles Sigur.....	92	410	465
Thompson & Montgomery.....	91	688	730
Some 3 or 4 new planters in Grosse Tête.....	-	000	000
		13,810	15,118
<i>Left side.</i>			
E. W. G. Brown, next year.....	115		
J. B. Christain, do.....	113		
Dupuy & Barker.....	112	60	60
D. Chambers & Co.....	108	177	230
André Leblanc & Co.....	107	118	130
Dr. Stewart.....	-	92	100
Wm. H. Avery.....	106	350	350
E. Moore.....	106	250	240
Antoine Dupuy.....	105	120	135
Simon Leblanc.....	105	125	140
Dr. J. Prichard.....	-	208	235
Simon Leblanc & Co.....	104	155	172
Ursain Joly, next year.....			
Allain & Babin.....	102	94	105
R. Arnous.....	99	245	275
R. P. Gaillard.....	98	120	132
John Hagan.....	97	150	165

M—Continued.

Names of Planters and Parishes.	Distance from the city.	Actual hds.	No. of 1000 lbs. net.
<i>IBERVILLE—Left side—Continued.</i>			
	Miles.		
R. C. Camp	93	300	310
Wm. Gorham & Co.	90	89	92
		2,653	2,861
<i>ASCENSION—Right side.</i>			
Johnson & Keyes	89	335	370
N. Mélançon	89	84	84
Siphriin Babin	89	79	79
Ed. Duffel, junior	88	85	85
W. H. Gilbert & Co.	88	167	167
W. C. Vantress	-	282	310
Judge Ed. Duffel	87	255	255
Joseph Leblanc	87	85	85
J. B. Gaudin	86	292	292
Mrs. Victor Landry	85	84	84
Valentine Landry	-	106	106
Narcisse Landry	84	772	772
Trasimond Landry	-	835	920
Joseph Blanchard	83	288	288
Richard McCall	-	282	295
Henry McCall	82	1,019	1,075
Valery Landry	-	464	464
J. B. Letorey	3	455	475
Pierre Airaux	4	77	77
D. A. Randall	3	82	88
T. B. Scott	1½	96	96
R. R. Barrow	1	245	265
Vallery Landry	80	188	188
Ed. Gaudin	-	290	290
Eloy Mélançon	79	43	43
Trosimond Landry	-	332	365
Mrs. J. Connand	78	350	350
Mrs. Louise Mollère	-	321	321
J. P. Viala	77	119	135
Eugène Lacroix	77	120	138
Col. Preston	75	358	375
Mrs. Pédesclaux	74	337	384
		8,927	9,321

M—Continued.

Names of Planters and Parishes.	Distance from the city.	Actual hhd's.	No. of 1000 lbs. net.
<i>ASCENSION—Left side.</i>		Miles.	
S. & R. Tillottson	91	350	350
Wm. J. Minor	90	812	900
Henry Doyle	90	1,539	1,750
T. P. Minor	89	683	785
D. F. Kenner	88	1,156	1,200
H. B. Triste	87	566	566
Mrs. Allain Gautreau	85	36	36
Mrs. Dernon Leblanc	83	60	60
J. Waters & Zacharie	80	185	185
Dr. Prévost	79	103	130
M. D. Bringier	78	505	505
Louis Colomb	78	500	520
J. B. Marchand	78	80	88
Col. Preston	77	1,966	2,100
Laurent Millaudon	76	585	630
M. D. Bringier & Son	76	1,170	1,170
		10,296	10,975
<i>ST. JAMES—Right side.</i>			
Mrs. Joseph Mélançon	73	155	155
Onzième Leblanc	72	87	95
Mrs. Joseph Gautreau & Co.	71	268	268
Nicholas & Bell	71	555	620
Evariste Mire, next year	71		
Evariste Blouin	70	185	212
B. Winchester	70	766	790
Valery Gaudet	70	365	375
Michel Bergeron	69	265	265
François Gannier & Co.	69	297	297
Poirier Brothers	67	158	165
P. M. Lapice	65	666	740
E. J. Forstall, ex Poëfarré	64	654	732
M. B. Cantrelle	63	350	375
Estate Mrs. Wèbre	63	514	514
J. X. Cantrelle	62	228	234
A. B. Roman	62	505	525
Choppin & Roman	61	450	485
David & Robin	60	616	636
Mrs. V. Roman & Co.	59	434	445
T. S. Roman	58	516	545
Valcour Aime, refinery	57	1,152	1,200
J. B. Armant	56	718	840
Duparc & Lecoul	55	727	765

M—Continued.

Names of Planters and Parishes.	Distance from the city.	Actual hhd.s.	No. of 1000 lbs. net.
<i>ST. JAMES—Right side—Continued.</i>			
	Miles.		
Sosthène Roman.....	54.	570.	660
L. Simon & Co.....	53	84	86
J. S. Armant.....	53	380	425
Evariste Champagne.....	52	52	52
		11,817	12,501
<i>Left side.</i>			
Mrs. Tureaud & Co.....	71	640.	660
Mrs. James Conway.....	71	295	305
Aristide Landry.....	70	144	160
Mrs. Donat Landry & Co.....	69	142	142
J. B. Penny & Co.....	68	406	500
Mrs. Alexander Mélançon.....	-	140	140
Jean Chardon.....	67	36	36
Joseph Hébert.....	-	76	76
Noël Jourdan et Gaudin.....	66	380	365
Ed. Jacob & Co.....	-	530	570
P. & O. Colomb.....	-	150	150
Adolphe Malarché.....	65	27	27
Vasseur Wèbre.....	-	90	90
A. Bourgeois.....	-	88	88
Mrs. Melarché & Son.....	64	252	280
François Duhon.....	-	112	112
J. B. Boucry & Co.....	63	242	242
Samuel Fagot & Co.....	-	725	804
Arnaud Lebourgeois.....	61	144	144
W. Whelam, late Chapduc.....	-	27	27
Donat Guédry.....	59	16	16
Pierre Thériot.....	58	500	505
J. B. Caillonet.....	-	35	35
Whelam & Godberry.....	57	508	508
Mrs. Lebourgeois.....	-	550	535
Mrs. Mathers & Co.....	56	553	530
A. Ferry & Co.....	55	327	380
Eugène Bourgeois.....	54	18	18
C. & D. Bourgeois.....	-	16	16
Edouard Bourgeois.....	-	224	224
J. L. Delate.....	53	149	149
J. B. Parent & Co.....	-	154	154
Divin Bourgeois & Co.....	-	265	265
Jean Lèche.....	52	89	89
Dr. A. Hemphreys.....	-	256	256

M—Continued.

Names of Planters and Parishes.	Distance from the city.	Actual hhds.	No. of 1000 lbs. net.
<i>ST. JAMES—Left side—Continued.</i>		Miles.	
François Reine	-	134	134
Gervais Gaienné	51	228	228
Moses Shepherd	50	808	888
Armant Duplantier	49	326	350
		9,802	10,198
<i>ST. JOHN BAPTIST—Right side.</i>			
Sylvestre Webre, vacherie	53	114	114
Mrs. Marcelin Haydel	49	326	356
P. C. Becknel & Co.	-	190	203
Antoine Haydel	-	49	49
B. M. Haydel	48	558	558
P. A. Becknell & Co.	-	362	407
Dr. Weindahle	-	408	428
J. J. Haydel	47	406	426
Victorin Haydel & Co.	-	138	138
George Roussel	46	76	76
Armant Gravois	-	178	190
P. A. St. Martin	45	299	299
Louis Roussel & Co.	44	198	198
P. B. Marmillon	-	68	68
V. B. Marmillon	43	788	788
Ursin Haydel & Co.	42	262	262
François Webre & Co.	-	256	256
Mrs. Zéphirin Barry & Co.	41	227	227
Cyprien Songis	-	142	142
Thos. May	-	318	364
Juliën Bossier & Co.	39	209	209
Hubert Darengsbourg	38	126	126
Norbert Ransom	-	372	372
		6,070	6,256
<i>Left side.</i>			
C. & E. Fortin	49	253	280
Mrs. George Roussel	48	420	420
Pierre Landreaux	47	380	400
Adams & Behan	46	305	305
J. B. & P. Picoux	45	103	103
E. B. Marmillon	45	505	525
Zénon Montz	45	90	90
St. Fort Dusseau & Co.	44	185	180
Ludger Vickner & Co.	-	82	82

M—Continued.

Names of Planters and Parishes.	Distance from the city.	Actual hhd.s.	No. of 1000 lbs. net.
ST. JOHN BAPTIST— <i>Left side</i> —Continued.			
	Miles.		
Guyol and Deslhonde	43	172	172
Louis Trègre	-	182	182
Andry & Boudousquié	42	515	530
Louis & and C. Madère	-	46	46
André Madère	-	84	84
Gabriel Vickner & Co.	41	80	80
Auguste Madère	41	84	84
Honoré Lagroue	40	102	102
André Deslhonde	39	573	540
Similien Labranche	-	475	520
Etienne Trépagnier	38	320	320
Jacques et Adam Lèche	-	46	46
Jacques Clément	-	128	128
Antoine Vickner	-	205	205
Marie Louise Panis	38	660	620
Marin Reyne	-	380	390
François Lorient	-	74	74
André Montz	-	152	152
Hollingsworth & Co.	37	540	540
Norbert Louque	-	305	305
Octave Elfer	36	51	51
George Vanprain	35	8	8
Mrs. Arnauld & Son, loss by crevasse ..	-	0	0
		7,505	7,564
ST. CHARLES— <i>Right side</i> .			
Garcia & Sorapuru	37	1,015	1,015
Mrs. Deneufbourg	36	318	312
Mrs. Zénon Ranson	35	485	485
Charles Perret & Co.	34	305	315
Joseph Bourgeois	33	87	87
Mrs. Charles Perret, fils	33	535	535
Chauvin & Levois	32	400	400
J. B. Troxler	-	120	128
François Troxler & Co.	-	162	162
Mrs. A. Brou & Son	31	287	325
Mrs. Deléry & Bry	30	224	234
Ed. Fortier	30	532	540
Charles Rixner & Co.	29	132	132
Joseph Girod	28	335	365
Mrs. J. B. Labranche	27	500	500
François Meyronne	25	305	295

M—Continued.

Names of Planters and Parishes.	Distance from the city.	Actual hhd. s.	No. of 1000 lbs. net.
ST. CHARLES—<i>Right side</i>—Continued.			
	Miles.		
George Rixner.....	24	284	303
Chas. A. Jacobs.....	-	607	607
Mrs. Massicot.....	23	278	295
St. Martin Méchin.....	-	20	20
Onésiphor St. Amant.....	22	350	350
J. B. St. Amant.....	-	72	72
D. Lanaux & L. Charbonnet.....	21	370	370
		7,723	7,847
<i>Left side.</i>			
Honoré Landreaux.....	34	52	58
Mrs. Delhomère.....	32	326	326
P. A. Rost.....	32	188	205
Charles Oxley.....	32	178	195
Mrs. F. Trépagnier.....	31	338	338
Hermopéne Labranche.....	30	510	500
Mrs. Drauzin Labranche.....	29	385	385
Mrs. McCutcheon.....	26	595	690
P. A. Rost.....	25	575	630
Pierre Soniat.....	23	65	70
O. & A. Labranche.....	22	170	185
Mrs. Louis Labranche.....	21	648	670
F. Pizeros.....	21	339	339
Ed. Fortier, fils & Co.....	18	440	440
		4,809	5,031
JEFFERSON—<i>Right side.</i>			
Joseph Dusseau.....	17	505	550
Edouard Fortier & Co.....	15	186	205
Eugène Fortier.....	-	304	334
Mrs. Waggaman.....	13	496	510
Lucien Labranche.....	10	1,016	1,100
Camille Zéringue, next year.....	8		
Harang Fazende & Co.....	6	500	500
Laurent Millaudon.....	5	600	600
Laurent Millaudon.....	-	805	805
Verloin, Degruys & Fazende.....	4	490	490
Osborn Brothers, Barataria.....	-	430	430
Delery & Villard, do.....	-	448	460
Andrew Hodge, jr., do.....	-	505	505
John Davis, do.....	-	400	440

M—Continued.

Names of Planters and Parishes.	Distance from the city.	Actual hhd.s.	No. of 1000 lbs. net.
JEFFERSON—<i>Right side</i>—Continued.			
	Miles.		
Drouet frères, Barataria.....	-	575	560
Forstall frères, Grande Terre.....	-	333	333
Colmenero & Ribas.....	-	431	510
		8,024	8,332
<i>Left side.</i>			
Butler Kenner.....	17	675	735
Minor Kenner.....	16	756	870
René Trudeau.....	15	235	245
Pierre Sauvet.....	15	590	615
J. Soniat Dufossat.....	12	455	455
Lacestiere & P. Labarre.....	8	268	290
Arnoult frères.....	7	215	215
		3,194	3,425
ST. BERNARD—<i>Right side.</i>			
Pierre Hoa.....	4	306	306
Cazimir Lacoste.....	5	355	355
J. B. Leprêtre.....	7	330	345
Dussuau Delacroix.....	9	218	218
Caliste Villeré.....	11	342	405
		1,551	1,629
<i>Left side.</i>			
Gabriel Villeré.....	7	372	352
C. Chiapella.....	9	262	290
J. Hewett.....	9	116	126
Mrs. A. Philippon.....	10	202	202
L. D. Beauregard.....	11	136	136
M. & A. Ducros.....	12	215	240
B. Poydras.....	-	786	786
Marine & Fagot, Terre au Bœuf.....	-	65	65
Laurent Millaudon.....	-	232	232
Estate of Jorda.....	-	305	335
Bienvenu Brothers.....	-	285	295
Estate of Jorda.....	-	298	325
Jacques Toutant.....	-	400	400
Pierre Réaud.....	-	142	142
Mrs. G. Olivier.....	-	415	435

M—Continued.

Names of Planters and Parishes.	Distance from the city.	Actual hds.	No. of 1000 lbs. net.
ST. BERNARD—<i>Left side</i>—Continued.			
Mrs. A. Régio	Miles. -	565	565
Proctor brothers	-	570	570
A. Michoud, Chef Menteur	-	24	24
		5,390	5,520
PLAQUEMINES—<i>Right side</i>.			
Jules Villeré	13	315	354
Félix Villeré	14	226	250
A. & J. Denistoun & Co.	16	515	540
A. Gordon	-	383	383
Estate David Urquhart	17	390	410
Anatole Villeré	18	387	426
Estate M. Régio	-	385	385
Rapp et Deblanc	19	222	244
Bernard Marigny	-	385	455
B. Bahie	26	102	112
P. J. Fleytas	-	168	172
B. Bahie	-	222	245
W. Erskins	29	312	340
A. Dunford	31	304	304
Samuel Packwood	32	836	1,000
R. Montgomery & Co.	34	500	550
Maunsel White	36	610	690
R. Wilkinson	37	308	340
J. B. Wilkinson	38	525	575
George Johnson	42	530	530
Isaac Osgood	45	658	726
		8,283	9,031
<i>Left side.</i>			
Wm. H. Morgan	12	625	685
J. A. Morgan	13	635	695
Arnaud Lanaux	15	441	476
A. Lesseps	16	500	550
Joseph Saul	17	584	610
M. Ribas	19	336	350
F. Delery	21	215	228
Charles Régio	22	222	240
Bufford & Gordon	26	448	448
Lizardi Brothers	27	897	1,085
A. Lesseps	31	800	880
P. C. Wederstrand	35	286	310

M—Continued.

Names of Persons and Parishes.	Distance from the city.	Actual hhds.	No. of 1000 lbs. net.
PLAQUEMINES—Left side—Continued.			
	Miles.		
Estate J. H. Cornin	36	179	200
Brulard Brothers	-	158	170
Colonati & Adams	37	152	165
		6,478	7,092
ASSUMPTION—BAYOU LAFOURCHE—			
	Distance from Donaldsonville.		
Joseph Gravois	5	41	41
Simon Leblanc	-	52	52
J. Simonot	6	119	119
Carville Verret	7	94	94
St. Julien Tournillon	8	399	476
Dr. Jos. Martin	-	540	560
J. B. Landry	9	250	240
B. J. Davenport	-	350	350
Henry Landry	10	143	155
Hippolite Landry, Bruslée	12	36	36
Hébert Brothers	-	42	42
Molère Loguet	-	41	41
André Leblanc	-	82	82
Alexis Blanchard	-	82	90
Col. A. Pugh	12	707	780
E. & E. Commeau	13	128	128
Wm. H. Sparks	15	460	540
E. E. Kitridge	16	580	695
P. Landreaux	17	432	480
Philip & Rhea	20	346	330
P. L. Cox	22	483	525
Jos. Gautreau	23	46	46
J. L. Labadie	-	96	120
Auguste Tête	24	430	450
Some eight to twelve new planters in the next two years.			
<i>Canal and Belle rivière.</i>			
Bissley & Barrow	-	228	250
Florentin Michel & Co.	-	58	63
Hippolite Porche	-	16	16
A. Rousseau & Co.	-	35	40
Hue and Berthwick	-	26	28

M—Continued.

Names of Planters and Parishes.	Distance from Donaldsonville.	Actual hhd.	No. of 1000 lbs. net.
CANAL AND BELLE RIVIERE—Continued.			
	Miles.		
Green & Roberts, Bayou Bœuf.....	-	16	17
Robert Love, ".....	-	18	20
B. E. Péniſson, ".....	-	78	85
Daniel Morrison, ".....	-	214	235
Louis Bourgeois & Co., ".....	-	28	30
George Shewing & Co., ".....	-	149	165
		6,845	7,421
BAYOU LAFOURCHE—Left side.			
F. M. Levêque.....	4	337	375
Comte de Gaalon.....	5	327	410
Gravier Plaisance, Brulée.....	-	36	36
Miles Taylor.....	6	206	206
Manuel Fernandez.....	7	210	210
J. B. Vinsou.....	8	91	100
A. A. Truxillo & Co.....	-	265	250
Antonio Vêla.....	10	263	263
François Bougere.....	11	50	50
J. B. Guillot.....	12	72	72
Louis Guillot.....	-	66	66
Gustave Jumonville.....	13	88	97
A. W. Pichot & Co.....	15	76	85
Sparks Brothers.....	16	79	79
Templet Brothers.....	-	66	66
J. B. Guillot & Co.....	-	135	135
Estate F. Bourg.....	17	100	100
Dr. Monnot.....	-	102	112
Thomas Pugh.....	-	756	835
Mrs. J. Lallande.....	-	154	165
Estate of D. Boatner.....	19	276	300
W. W. Pugh.....	-	356	356
Etienne Landry.....	20	222	222
Mrs. F. Barillot.....	-	152	170
R. C. Martin.....	21	318	345
Estate N. Girod, Dr. J. Martin.....	22	200	210
Amedée Tête.....	25	142	142
4 or 6 new planters in the next two years.		5,145	5,457
LAFOURCHE INTERIOR—Right side.			
N. Haydel.....	27	65	65
E. D. White, (45 burnt).....	-	112	18

M—Continued.

Names of Planters and Parishes.	Distance from Don- aldsonville.	Actual hhd.s.	No. of 1000 lbs. net.
LAFOURCHE INTERIOR—<i>Right side</i>—Con- tinued.		Miles.	
Jean Wèbre.....	28	173	185
M. Bernard.....	-	70	75
Allen & Robertson.....	29	465	515
Bishop Polk.....	31	775	850
Pugh & Dardenne.....	-	342	370
J. B. Bernard & Son.....	-	144	150
G. S. Guyon.....	32	361	390
P. M. Lapice.....	33	414	414
Michael Bourgeois.....	36	66	66
Edouard Bergeron.....	38	46	46
<i>Left side.</i>		3,033	3,244
Aillot & Troxclair.....	27	155	155
J. P. Boudreau & Co.....	-	109	109
Baptiste Blaise & Co.....	28	164	164
Léonard & Périlloux.....	-	143	143
F. Haymel & Lasseigne.....	29	117	117
J. J. Rousseau.....	-	106	106
J. B. Moreau & Co.....	30	557	557
James Bellew & Co.....	31	184	184
Henry Ledey.....	-	160	160
B. Cross, Brulée.....	32	316	335
J. B. Callouet, ".....	-	102	102
Thos. Bibb, C.....	33	358	358
William N. Fields.....	-	170	170
Thos. Bibb, J.....	34	928	1,010
A. Collins.....	35	471	500
Mrs. Gaudet et Toups.....	-	156	156
J. Toker & Co.....	36	730	770
Jos. C. Williams.....	37	138	145
Maturin Pitre.....	-	108	118
Thos. Bibb, W.....	38	428	468
Mrs. C. Aubert.....	-	275	275
Wabishpack & Co.....	40	91	91
Mrs. E. Champagne.....	-	86	86
Mrs. Charles Falgout.....	42	52	52
Bouche Guesnon et Lépine.....	44	42	42
Léonce Falgout et Gaudet.....	-	153	153
R. R. Barrow.....	45	625	650
Aubert Brothers.....	46	335	340
Evariste Lépine.....	47	101	110

M—Continued.

Names of Planters and Parishes.	Distance from Donaldsonville.	Actual hhd's.	No. of 1000 lbs. net.
LAFOURCHE INTERIOR—Left side—Continued.			
	Miles.		
Pierre Lefebvre	48	798	860
Estate A. Robertson & Co.	49	760	800
Mrs. Otard & Birdsal	-	103	103
Jacques False	-	154	154
Derbigny & Lebreton, (Back)	-	500	500
Col. A. Pugh	52	556	610
Mrs. Mathews	56	895	935
Honoré Carlin	66	46	46
		11,172	11,634
TERREBONNE.			
Pierce Butler	-	415	470
Mrs. L. Tanner	-	708	770
H. M. Thibodeaux	-	256	290
Mrs. H. S. Thibodeaux	-	608	620
Leufroy Barras	-	384	384
Evariste Porche	-	145	145
R. G. Ellis	-	354	400
R. G. Ellis	-	528	585
F. L. Meads	-	185	195
Thibodeau & Betty	-	500	600
W. D. Downing	-	218	245
S. C. Lawless	-	286	310
L. Clifton	-	336	360
Tobias Gibson	-	500	500
Noah Hampton	-	43	43
R. R. Barrow	-	306	345
Dr. Banks	-	62	70
Shields & Temple	-	234	270
Mrs. E. Fanguy	-	12	12
Estate H. M. Bellanger	-	66	72
Mrs. Dr. Pierce	-	126	140
Bissland & Watson	-	625	645
Jean Bourg	-	38	40
McDonald & Barrow, Bayou Black	-	355	410
Js. J. Hanna	-	505	530
Wm. A. Shafer	-	245	260
Wright & Barrow	-	34	38
Minor & Winder	-	579	630
Bond & Barrow	-	445	475
Knight & Brilliant	-	41	43
Conly & Kitridge	-	268	315

M—Continued.

Names of Planters and Parishes.	Distance from Franklin.	Actual hhd.	No. of 1000 lbs. net.
TERREBONNE—Continued.			
	Miles.		
Hatch & Grinnage	-	76	80
Boutloup & Clifton	-	61	64
C. C. Wallis	-	81	88
Jeremiah Mumson	-	144	158
Knight & Baker	-	217	235
James Carll	-	64	64
James Cage, Grand Caillou	-	965	1,060
Barrow & Baker	-	193	210
Ths. Butler	-	408	450
Capt. Quittman	-	295	320
John Pelton	-	750	820
		12,661	13,801
ST. MARY, ATTAKAPAS—ABOVE FRANKLIN.			
John C. Marsh, Island	32	409	435
Hays & Rose, Petite Anse	-	336	368
Dr. Peebles & Co., Prairie	25	380	420
J. W. Wilkins & Co.	-	320	365
Charles Deblanc, Bayou Têche	-	122	135
Major C. Olivier, do.	24	268	320
F. O. Darby, do.	23	342	440
Ths. H. Thompson, do.	2	132	148
Olivier & Richardson, do.	21	173	173
Nicholas Loisel, do.	20	224	255
R. McCarty, do.	20	48	52
F. D. Richardson, do.	-	150	150
Mrs. Leblanc, do.	-	49	54
L. & E. Provost, do.	19	24	28
Philémon Provost, do.	18	45	53
Godfroy Provost, do.	17	95	110
H. Sinnetière et L. Verret, do.	-	42	50
Ursin Provost & Co., do.	16	92	110
Estate D. Weeks, Island	-	758	800
Daniel Rowls, Prairie	19	144	170
Leufroy Bonvillain, do.	-	71	80
Octave Delahoussaye, do.	18	235	258
Dr. Killgore, do.	-	142	170
Charles Grevenberg, Bayou Têche	15	745	920
Théodore Faye, 118 Burnt, do.	14	134	150
Martial Sorrel, do.	13	786	840
Charles Pécot, do.	-	91	108
G. L. Fuselier, do.	-	373	490
Grégoire Bodin, Prairie	16	68	78

M—Continued.

Names of Planters and Parishes.	Distance from Franklin.	Actual hhds.	No. of 1000 lbs. net.
ST. MARY, ATTAKAPAS— <i>above Franklin</i> —Continued.	Miles.		
Simon Bodin, Prairie	-	46	52
Edouard Sigur, do.	17	134	165
Laurent Sigur, do.	18	32	36
J. & N. Sigur, do.	-	166	195
Mrs. Dejan, do.	-	66	74
J. A. & A. Frère, 84 Burnt, Bayou Têche.	10	455	555
Mrs. Armeling & Son, do.	7	93	102
Bernard et Fuselier, do.	-	109	120
Estate John Dehart, do.	-	134	150
Henry Foot, do.	-	132	165
Fuselier & Co., do.	6	212	222
Mrs. Fuseliér, fils, do.	-	189	210
Winthrop S. Harding, do.	4	65	86
M. R. Freizier, do.	7	103	112
Stephen Duncan, do.	-	232	255
Jas. Porter, do.	6	333	396
Heram Henderson, do.	7	99	118
Jas. Campbell, do.	5	48	50
Ursin Perret, do.	4	102	130
Mrs. Tarkington, do.	3	32	35
David Bell, do.	-	16	17
George Elliot, do.	2	29	31
Mrs. W. Sterling, do.	-	96	105
Watson McKerall, do.	1	69	75
J. B. Murphy, Prairie	-	106	116
John Parkinson, do.	-	66	72
Estate M. Bowles, Têche, below Franklin	-	51	55
Estate J. E. Bowles, do.	$\frac{1}{2}$	55	60
Théodule Carlin, do.	$\frac{3}{4}$	55	60
Euphrasie Carlin, do.	1	69	64
Honoré Carlin, do.	-	73	80
Col. H. M. Bayliss, do.	-	56	60
Bedell & Hayes, do.	-	107	130
John Moore & Co., do.	2	80	88
Adélarde Démaret, do.	-	29	32
Martin Demaret, do.	3	66	72
Dr. Harris, do.	-	116	128
H. Crawford, do.	4	46	51
Ulger Seinnett, do.	5	35	35
Mrs. C. Ferguson, Bayou Salée	-	40	42
Mrs. Rogers, do.	-	76	84
Mrs. Necklison, do.	-	19	20

M—Continued.

Names of Planters and Parishes.	Distance from Franklin.	Actual hhd.	No. of 1,000 lbs. net.
<i>ST. MARY, ATTAKAPAS—above Franklin—Continued.</i>			
Miles.			
J. E. Lacy, Bayou Salée.....	-	37	34
Désiré Carlin do.	-	90	98
Adelard Carlin, do.	-	128	140
Placide Carlin, do.	-	45	44
Mrs. Huggins, do.	-	72	80
David Berwick, do.	-	96	105
John Merriman, do.	-	55	60
Mrs. E. Kemper, do.	-	20	22
Léon Verdun, do.	-	18	22
John J. Garriett, do.	-	100	100
Wm. S. Gordy, do.	-	28	32
C. M. Vinson, do.	-	122	140
John Rice, do.	-	220	300
Ben. Hudson, do.	-	253	275
Nathan Berwick, do.	-	121	132
Grimble & Callahan, do.	-	162	178
Michael Gordy, do.	-	131	144
Allen & Garrett, do.	-	27	30
Wm. Sharp, do.	-	85	93
Wm. Pumphrey, Bayou Têche.....	-	126	138
Romeo Verdun, do.	7	67	80
George Sennett, do.	-	72	86
Francis Dancy, do.	8	252	276
D. P. Sparks, do.	-	202	235
Joshua Baker, do.	9	303	345
W. J. Palfrey & Co., do.	-	152	170
<i>Below Franklin.</i>			
10			
P. C. Bethell, Bayou Têche.....	-	214	254
John Smith, do.	11	208	236
O. & N. Corney, do.	12	210	268
Estate N. Gerbeau, do.	13	126	145
C. M. Charpentier, do.	14	109	128
Mathew Rogers, do.	15	111	120
J. W. Bowles, do.	-	121	135
Richard Linch, Atchafalaya.....	17	124	138
W. J. Nash, do.	18	115	128
J. M. Muggah, do.	19	50	53
Estate Muggah, do.	20	45	47
A. M. Stanley, do.	-	46	44
M. Hartman, do.	-	40	43
David Robbins, do.	-	81	90
George Haydel do.	-	34	35

M—Continued.

Names of Planters and Parishes.	Distance from Franklin.	Actual hhds.	No. of 1000 lbs. net.
ST. MARY, ATTAKAPAS—below Franklin—			
Continued.			
	Miles.		
Mrs. Thériot, Atchafalaya	-	35	34
Louis Daigle, do.	22	22	24
Antoine Comont, do.	-	52	65
H. M. Carroll, do.	-	51	56
J. M. Bateman, do.	23	86	90
Anthony Hartman, do.	-	30	30
Jacob Hartman, do.	-	30	30
Valsin Ranthrop, do.	-	78	78
Mrs. Cochrane, do.	-	92	102
H. Knight & Son, do.	-	145	158
Joseph Knight, do.	23	27	30
Henry Bradley, Grand Lake	24	132	160
Mrs. Renthrop, Berwick's Bay ..	25	292	350
Dr. Brashear, 80 Burnt, do.	-	95	115
Joseph Bérwick, do.	26	97	118
R. B. Brashear, do.	-	332	370
Dr. Tarleton, Belle Isle	-	121	135
J. G. Sanders, Bayou Bœuf	27	56	64
C. G. & A. Bryant, do.	-	106	115
J. N. Wafford, do.	-	142	150
Estate of Collins, do.	-	32	32
Wm. Rochelle, do.	-	122	128
A. Stansberry & Co. do.	-	102	110
A. & H. Wallace, do.	-	84	92
E. Stansberry, do.	-	91	100
Auguste Landry, do.	-	33	36
Gautreau & Aucoin, do.	-	21	23
Burris & Campbell do.	-	71	75
J. G. Willson, Bayou Têche	28	24	26
J. M. Foote, do.	-	50	53
Théodore Dumesnil, Prairie	-	45	53
Henry Péna, Jr. do.	-	36	38
James Smith, Côte Blanche	-	272	310
Percy Bray, Bayou Bœuf	-	0	0
Levy Leblanc, do.	-	0	0
		18,795	21,261
ST. MARTIN—ATTAKAPAS.			
John F. Miller	-	162	210
Dr. J. L. Smith	-	258	285
Rosémond Broussard, Prairie	-	16	18
David Hays, do.	-	241	275

M—Continued.

Names of Planters and Parishes.		Actual hhd.s.	No. of 1000 lbs. net.
ST. MARTIN, ATTAKAPAS—Continued.			
Eloy Derouan, Prairie.....	-	15	17
Duplessis & Metayer, B. Têche.....	-	100	115
Maximilien Décuir & Sons, B. Têche.....	-	130	130
Armand Broussard, do.	-	25	27
Jonas F. Marsh, do.	-	120	130
Mrs. E. Broussard & Co., do.	-	78	88
Joseph Gonsoulin, do.	-	9	9
Aurélien Dugast, do.	-	41	51
Joseph Lauro, do.	-	91	100
Camille Broussard, do.	-	146	180
Neuville Déclouet, do.	-	365	350
Drausin Broussard, do.	-	23	25
Mrs. Dubuclet, do.	-	295	365
Despanet Deblanc, do.	-	83	95
Marin Lenormand, do.	-	333	396
Ursin Lenormand, do.	-	132	145
Joseph Landry, do.	-	83	102
F. D. Chrétien, do.	-	192	245
A. Déclouet, do.	-	344	400
Estate John Palfrey, do.	-	173	195
Dr. Thomas, do.	-	127	150
Devalcour Landry & Co., do.	-	86	90
Charles Durand, do.	-	205	235
E. & D. Dugast, do.	-	112	125
Térence Bienvenu, do.	-	40	45
Valéry Martin, do.	-	45	50
Norbert Leblanc, do.	-	51	55
Charles Lastrapé, do.	-	178	205
John Begnot, do.	-	20	20
John Micheltre, Bayou Pigeon.....	-	22	25
Godefroy Carlin, Bayou Chêne.....	-	40	40
Ursin Carlin, do.	-	38	38
LAFAYETTE, ATTAKAPAS.		4,419	5,031
André Martin	-	164	180
Jean Bernard & Brother	-	80	88
Valéry Veillon.....	-	90	100
H. Broussard	-	38	40
		372	408

M—Continued.

Names of Planters and Parishes.		Actual hds.	No. of 1000 lb. net.
VERMILLION—ATTAKAPAS.			
Arveillon Broussard.....	-	29	32
Robert Cade.....	-	202	235
Sal. R. Rice.....	-	133	140
Notley Young.....	-	52	57
McCaskell & Démaret.....	-	88	92
Mrs. W. B. Brasher.....	-	46	54
Ths. Caldwell.....	-	52	58
— Campbell.....	-	30	30
John Shaw.....	-	10	10
Lloyd Wilcoxson.....	-	80	80
J. B. Theall.....	-	56	56
Stansbury & Stevens.....	-	46	50
Robert Perry.....	-	38	40
		862	934
ST. LANDRY—OPELOUSAS.			
S. W. Wickoff.....	-	500	550
Ths. Quirck.....	-	132	145
Capt. E. Littell.....	-	106	115
Wm. F. Hardy.....	-	187	210
N. & W. Offutt.....	-	106	125
B. R. Rogers.....	-	84	90
John Hudson.....	-	44	44
Robert Barry.....	-	20	22
		4 1179	1301

M—Continued.

RECAPITULATION.

Names of Parishes.	No. sugar estates in each parish.	No. by steam power.	No. by horse power.	No. of actual hhd. by each one.	No. of 1000 lbs. by each one.
Pointe Coupée	5	5	-	888	888
West Baton Rouge	19	14	5	4,247	4,811
East Baton Rouge	18	14	4	4,474	5,026
Iberville	69	47	22	16,463	17,979
Ascension	48	31	17	19,223	20,296
St. James	67	44	23	21,519	22,699
St. John the Baptist	55	26	29	13,575	13,820
St. Charles	37	32	5	12,532	12,878
Jefferson	24	23	1	11,218	11,757
St. Bernard	23	18	5	6,941	7,149
Plaquemines	36	32	4	14,761	16,123
Assumption, Bay Lafourche.	62	24	38	11,990	12,878
Lafourche Interior, do.	49	23	26	14,205	14,878
Terrebonne, do.	42	32	10	12,661	13,801
St. Mary, Attakapas	147	31	116	18,795	21,261
St. Martin, do.	36	9	27	4,419	5,031
Lafayette, do.	4	-	4	372	408
Vermillion, do.	13	-	13	862	934
St. Landry, Opelousas.	8	3	5	1,179	1,301
Divers small parcels made in different sugar-houses.	-	-	-	1,000	1,000
Total	762	408	354	191,324	204,913

NOTE.—It is to be remarked that the cistern bottoms resulting from this crop have not been reboiled by the planters as heretofore has been the case; they have been bought up by the refiners at higher rates than the planters could realize by working them over. This item is estimated to be equivalent to 5 per cent. addition to the number of hhd. sugar, and would swell the crop to full 200,000 hhd.

A large quantity of cane has been sold in the field to make plants for new plantations; a considerable quantity was lost by overflow in the summer, and some for want of fuel to work it.

There has not been the usual quantity of molasses made in proportion to that of sugar, owing probably to the cane having acquired a higher degree of maturity; and it is supposed the average yield has not exceeded 45 gallons per 1,000 lbs. sugar, or, in round numbers, about 9,000,000 gallons.

M—Continued.

It will be observed, from the foregoing statement, that there are in operation in this State 762 sugar mills, of which 408 are worked by steam-engines; and 354 by horse power; the number of planters about 900; some of the smaller estates joining their neighbors in one sugar-house.

There will be a large increase of sugar plantations in this State within the next two years. Preparations are making for full 60 or 70, the low prices of cotton having induced many growers of this staple in the parishes of Pointe Coupée, West Baton Rouge, Iberville, St. Landry, Opelousas, &c., to turn their attention to sugar.

P. A. CHAMPOMIER.

NEW ORLEANS, *April 21, 1845.*

 No. 2.

Proforma expenses of a Sugar Estate working a gang of one hundred slaves, and producing per annum four to five hundred hogsheads sugar.

Overseer	\$1,500
Doctor \$3 per slave, of all ages	300
Yearly repairs to engine, copper-work, resetting of sugar kettles, &c., at least	900
Engineer during grinding season	200
Pork, 50 lbs. per day—say per annum 90 hogsheads, at \$12	1,080
Hoops	80
Clothing, 2 full suits per annum—shoes, caps, hats, and 100 blankets—at least \$15 per slave	1,500
Mules or horses, and cattle to replace, at least	500
Implements of husbandry, iron, nails, lime, &c., at least	1,000
Factor's commission, 2½ per cent.	500
	\$7,560

Corn.—4,000 barrels per annum here supposed to be produced on the estate, although it is known that for the last three years large quantities have been bought by the planters.

 No. 3.

LOUISIANA AND THE TARIFF—BY A NATIVE OF LOUISIANA.

The Tariff.

This subject has ever been, and must continue to be, one of extreme difficulty. The National Government, since its creation, has chiefly de-

M—Continued.

pended upon the duties on imports for the means to carry into effect its constitutional powers. The country now finds itself unfortunately divided upon this mode of raising a revenue, considered, until lately, as almost inherent to our form of government. The question with our legislators should be, Are the people of these United States ready for a direct tax; with all its expensive and vexatious accompaniments, or not? If not, indirect taxes, or, in other words, duties on foreign merchandise, must be continued to an amount adequate to the wants of the Federal Government. If so, where is the justice, in remodelling the tariff, not to protect the labor of our own people against debasement by foreign labor? Has not Benjamin Franklin said "that it was the duty of Government to 'encourage and protect industry in all shapes, in all instances, and by all 'means, and to root out indolence by every possible method?'" Yet Franklin, if I am not mistaken, was a disciple of the free trade school. So was Adam Smith, if not its very father. Let us hear him, (page 8:)

"Whatever tends to lessen the number of artificers and manufacturers, 'tends to diminish the home market, the best of all markets for the rude 'produce of the land, and still further to discourage agriculture."

This is sound doctrine; and, in effect, what would become of England, if, now that by the loss of ten days' food perturbation is seen throughout her social order, she were by a free importation of grain to debase her agriculture fifty per cent.? Why, she would be transferring the power of feeding her own people to the Crimea, to the United States, or any other large grain country.

The freedom of a people depends upon the proportion of the necessities of life they possess within themselves—the larger the proportion, the greater the freedom. Complete freedom is where a people can live without their neighbor, when that neighbor shows himself unfriendly. Our Union is free because we possess within it every necessary of life, and that, to preserve such necessities, we have only to guard them against foreign labor, by sustaining, at the cost of production, our agriculture and industry.

France is said to have twelve millions of operatives and laborers. Suppose that, allured by that popular word "free trade," she were to debase her agriculture and manufactures so as to compel the masters to reduce the wages of their servants five centimes; it would be a reduction of the capital actually required for subsistence to the extent of six hundred thousand francs per day, which, multiplied by three hundred working days, would make for the year one hundred and eighty millions of francs. Let any one acquainted with the condition of the working class of that country say how long such a state of things could last. The same rule applies to England and to every kingdom in Europe. Can we, then, expect from Europe free trade in exchange for our free trade?

Indeed, if France were placed in this condition, that she had to sacrifice all her Parisian bankers, or debase her manual labor five centimes, I would say, without hesitation, sacrifice your bankers; because, on the part of the bankers, it would only be a loss of wealth, whilst on the part of the operatives it would be a loss of subsistence. Society can live

M—Continued.

without wealth, whilst it cannot sustain itself without food; the one is a matter of vanity, the other a matter of life.

If the United States were to be reduced to the same alternative towards England, and she had to part with her Navy, or with her working power by the effect of debasement—a mode of destruction as rapid as any other, if not more so—I would say again, give up our Navy, however proud we may be of it; because, without our working power, it would be a useless expense, beyond our means to bear, and because we would have nothing worth keeping, our liberty being gone; whilst, by retaining our working power, we would soon be able to build another navy.

The theory of free trade, by Adam Smith, is a complete refutation of his own doctrine, before quoted. In penning the one, he was the economist of Great Britain; in penning the other, he was the economist of the world. Let us now hear England, through her McCulloch, (page 419:)

“Our establishments for spinning, weaving, printing, bleaching, &c., are infinitely more complete and perfect than any that exist elsewhere; the division of labor in them is carried to an incomparably greater extent; the workmen are trained from infancy to industrious habits, and have attained that peculiar dexterity and sleight of hand in the performance of their several tasks that can only be attained by long and unremitting application to the same employment. Why, then, having all these advantages on our side, should we not keep the start we have gained? Every other people that attempt to set up manufactures must obviously labor under the greatest difficulties, as compared with us. Their establishments cannot, at first, be sufficiently large to enable the division of employments to be carried to any considerable extent; at the same time that expertness in manipulation, and in the details of the various processes, can only be attained by slow degrees. It appears, therefore, reasonable to conclude that such new beginners, having to withstand the competition of those who have already arrived at a very high degree of perfection in the art, must be immediately driven out of every market equally accessible to both parties; and that nothing but the aid derived from restrictive regulations and prohibitions will be effectual to prevent the total destruction of their establishments, &c.”

Thus it is self-evident that the free trade contemplated by England and her economists was the monopoly for her own operatives of the working power for the clothing of the human family—a monopoly to be achieved by the debasement of all foreign industry attempting competition. The plan was gigantic, and worthy of Great Britain.

Russia was the first to be seduced by the popular and misapplied phrase “commercial freedom,” and she entered the arena full of hopes. Let her own Minister of Commerce explain the result, after a few years’ experiments:

“It offers a continual encouragement to the manufactures of other countries, and its own manufactories perish in the struggle which they are as yet unable to maintain. It is with the most lively feelings of regret we acknowledge it is our own proper experience which enables us to

M—Continued.

‘trace this picture. The evils which it details have been realized in Russia and Poland, since the conclusion of the act of the 7th and 19th December, 1818. Agriculture without a market, industry without protection, languish and decline. Specie is exported, and the most solid houses are shaken. The public prosperity would soon feel the wound inflicted on private fortunes, if new regulations did not promptly change the actual state of affairs.’ The Emperor, however, would not yield to representations; he desired to try the new experiment during a longer period; but he was particularly and above all things desirous that the reproach of leaving his engagements unfulfilled should not attach to him; moreover, he still flattered himself that less disastrous years might compensate for the losses our trade had experienced at the first moment of the crisis; and it is only after losses have reached their height that events have proved that our agriculture and our commerce, as well as our manufacturing industry, are not only paralyzed, but brought to the brink of ruin, that his imperial Majesty formed the resolution,” &c. &c.

The remedy applied by the Emperor of Russia was exactly that pointed out by McCulloch, to wit: *restrictive regulations and prohibitions*, with which the present Russian tariff abounds. And, indeed, that is the true meaning of free trade: *home trade, judiciously guarded against debasement by foreign competition, whereby the labor of the operative is protected, his wages depending upon the value of his labor.* And this is in strict accordance with Adam Smith’s doctrine, for he says that “the home market is the most important of all markets; and that whatever tends to diminish the number of artificers and manufacturers tends to diminish the home market.”

McCulloch (page 443) estimates the quantity of cotton consumed in Great Britain at 240,000,000 lbs., which, when manufactured, he values at 34,000,000 pounds sterling.

This amount he distributes as follows:

Raw material, 240,000,000 lbs., at 7d.	£7,000,000
Wages of 800,000 weavers, spinners, bleachers, &c.	18,000,000
Wages of 100,000 engineers, machine makers, smiths, joiners, &c.	3,000,000
Profits of the manufacturers, wages of superintendents, sums to purchase coals, &c.	6,000,000
	<hr/>
	34,000,000
	<hr/>

From which it is seen that of the above 34,000,000 pounds sterling of manufactured cottons, the producers of that commodity receive 7-34 The operatives thereupon. 21-34 Whilst the masters, for the interest on their capital, the expenses of superintendence, of coals, &c., only receive. 6-34

The same proportions are applicable to the United States, not only for cotton, but also for all other manufactures. Is it not, then, self-evident that by far the largest interest involved in the tariff question is

M—Continued.

that of our laborers and operatives, who, for political or other purposes, are used by the designing to throw odium upon the masters, the ruin of whom would immediately carry ruin to these very laborers and operatives?

The protection of home labor by a judicious tariff does not produce high prices, but the very reverse, as is fully evidenced by our commercial history.

A few examples become here necessary; but, first of all, it is well that the modus operandi of the British manufacturer should be well understood. Home trade is the best; so says Adam Smith; and this truth is equally applicable to the American and British manufacturers: To the home market, therefore, the manufacturer looks for his profits, and to foreign markets for his surplus production. This surplus, be the loss what it may, must be forced into consumption, for accumulation is death to production; to force consumption at home is to debase production in its best market; to debase production is to debase the labor of the operatives, labor being an essential component of production, invariably moving with it in adverse or favorable circumstances, and sharing all its fluctuations as an indivisible whole. Thus it is that the British Government, as the natural guardian of the people—

1. Protect the wages of their operatives and laborers against debasement from foreign labor, by all means in their power. Hence the origin of their corn laws, which may serve as their definition of the free-trade doctrine, as applied to themselves.

2. Use every exertion to open new markets by inculcating throughout the world their principles of free trade, as applied to foreign countries; that their operatives, by debasement of foreign labor, may monopolize such labor, in order to secure their surplus production against losses which would otherwise render such surplus a dead weight. And so it is that Great Britain, not being able to compete with foreign agriculture for corn, prohibits foreign corn, that the products of her agriculture may be free from debasement by foreign labor; and that, as nothing but the aid derived from restrictive regulations and prohibitions (see McCulloch) will be effectual "to prevent the destruction of foreign manufactures by British operatives in all markets equally accessible to both parties," the free trade contemplated by her, as before said, *is the free introduction in all markets of her manufactures, whereby her operatives, by their superiority in the art, will be able to effect the total destruction of all competition.*

The British manufacturer, feeling safe at home against debasement by foreign labor, protects himself against over-production and its sequence, debasement, by resorting to foreign markets for the disposal of his surplus, which surplus is there sold without any reference to its cost of production, as evidenced by the New York vendue sales throughout every year.

The operation of this surplus is the same as that of gold used by the besieger to debase the besieged into a surrender not otherwise obtainable: Let the surrender take place, and then the gold is made to be returned

M—Continued.

with compound interest. Our manufactures have not to compete with British manufactures at cost of production, but with the surplus of those manufactures at debased prices. *The free trade advocated by Great Britain is the gold of the besiegers.*

And now for the proposition that high prices are not a forced consequence of a tariff when judiciously laid, but the reverse.

Examples.—(Niles's Register, vol. 44—"United States:")

	Current value in the home market,	
1793—Iron, duty or protection to home operatives, \$15 00 per ton.	\$90 @ 95 per ton.	
1816—do. do. reduced to 9 00 "	110 @ 120 "	
1824—do. do. increased to 18 00 "	90 "	
1832—do. do. do. to 22 40 "	80 "	

From which it is seen, that as home operatives have been protected against the debasement of their labor; home prices have ruled low; that as that protection has been decreased, home prices have ruled high. And the reason of this obvious.

Our great competitor is England. She enters foreign markets with her surplus production or labor, whilst at home we have to meet her with our full labor. She fights for conquest, we fight for freedom; if she fail, she only suffers in her surplus, her home labor remaining untouched by foreign labor. On the contrary, if she succeed, our home labor is prostrated or destroyed, and her operatives take the place of our operatives. Then she dictates her terms, and then the consumers are made to pay the expenses of the war with a vengeance, and their folly for swallowing the bait presented by the magic word "free trade." The whole of this working is simple: suppose the cost of production of iron to be, both in England and the United States, seventy-five dollars per ton, and the quantity required annually, for our home consumption, one hundred and fifty thousand tons, all supplied by our own mines and workshops; suppose, also, the duty to be taken off or reduced to a trifle, England, with ten to twenty thousand tons at most, could debase price, twenty-five dollars, which would carry ruin to our workshops, and turn adrift our own operatives, whilst opening a large field for her own.

What is true regarding iron is equally true when applied to any other manufactured article in the United States. Supply and demand must ever be the governing rule of prices; increase or diminish the supply one per cent., and prices may fall or advance 50 per cent. below or above the cost of production; which, the moment the equilibrium is deranged, ceases to influence prices, which are then ruled by speculation.

Niles's Register, page 7, vol. 42:

1818—Plain cottons, made of yarn No. 14, weighing 1 lb. per 3 yards, 28 cts. per yard.	
1841 Do. do. do. do. do. 10½ cts. do.	

For the last ten years our southern planters have not been paying, for the very same goods which form the great bulk of cotton manufactures required by the people, more than 10½ to 11 cents, and they cannot be produced cheaper and of better quality in England, for she can hardly compete with us in Mexico and South America, whose markets we enter upon a footing of equality.

M—Continued.

So it is with all kinds of iron works. Our engines and locomotives not only take the lead in the West Indies, but also find favorable markets in Russia, for which we now hold large orders. Let the inquiry be applied to any other article of American manufacture or produce, and the same result will be arrived at.

Mr. McDuffie, of South Carolina, in a speech to Congress in 1830, has maintained "that a tax on imports eventually falls on the producer of the exports, and is consequently equivalent to a tax on these exports."

This proposition has been adopted by a large portion of the South as an incontrovertible truth—hence the war which has ever since been waged against the tariff, to which it has become so popular to attribute all the distress of the agricultural interests; yet, constituted as our Government is, a little reflection would have shown how much akin is that war to that so beautifully told of the "limbs against the stomach;" and, unfortunately for us, we have arrived at that period of our democracy when we may deduce from our own history the moral lesson contained in that allegory. Tacitus has said:

"Pauci prudentiâ honestâ ab deterioribus, utilia ab noxiis discernunt."

How applicable these words of the great Latin historian to our present would-be statesmen! The doctrine of Mr. McDuffie, to be true, would have required a correlative, to wit: that the producers of cotton, tobacco, &c., &c., should have been the only consumers of the merchandise received in exchange therefor. Is it so? "Yet," said the Southern Review for November, 1831, speaking of the position assumed by Mr. McDuffie, "we have never seen even a plausible attempt to answer it." Why, Mr. Reviewer? Because it required no answer—the proposition was false; it carried with it its own condemnation. It is hardly necessary to say that the cotton planters, selling \$30,000 of cotton and consuming only \$3,000 of foreign commodities—and this is a very large allowance—pay only duties on \$3,000, whilst the other consumers of the Union pay upon \$27,000. This is, however, assuming that high prices are a forced consequence of the tariff, to which I by no means agree.

Let us now inquire how far duties on foreign importations influence prices at home. This is the text of most of the violent appeals to the passions of the people by our stump orators; and by many and many of our great politicians in Congress; indeed, we have come to that, that it may be said, as in the time of Aristophanes, "do not touch that stump—an orator will jump out of it." The people are appealed to, to put down the infamous duties upon those commodities emphatically called "necessaries of life"—those taxes upon the labor of the poor; and the feelings of the ignorant are worked upon in exactly the same manner as are those of the famished populace of old Europe by designing politicians. Have we a populace? Is there not food here in abundance for every man that will work for it? Are we not a people possessing equal rights, equal privileges? Is there one profession, one public office, closed against the son of the humblest citizen? Are we not free? How is it, then, that the good people of these United States suffer themselves to

M—Continued.

be lowered down and assimilated to the starving populace of Europe, by their stump demagogues and Congress speech spinners?

Unfortunately, when party feelings predominate in a country, principles are soon made to make room for men; real patriots are discarded, and the ignorant become the tool of the designing; action, through rules deduced from experience, is replaced by agitation and idle theories; the most palpable truths are denied, and honesty, talent, and patriotism are driven out of every public office by calumny and detraction. The demoralization in the Government carries demoralization among the people, until the whole becomes a mass of corruption.

But to return to the tariff and its influence upon prices in our home market. It has already been shown that the very same cotton goods for which our cotton planters had to pay 28 cents in 1818, have been current these last ten years at and under 11 cents. Coarse woolens have been declining in the same proportion. Had it not been for the fostering action of the tariff, our cotton planters would have had to pay for the engines they use for ginning their cotton 50 per cent. more than they now pay for the very same article to our own manufacturers. It must be yet in the recollection of our sugar planters that the first engines and mills used by them were imported from England, and that their cost was nine to ten thousand dollars; whilst for machinery equally good and equally powerful they have now only to pay from four thousand to four thousand five hundred dollars; and all this has been brought about by that so-much-abused and so-little-understood tariff. Let any honest cotton planter, with Mr. McDuffie's doctrine before him, take a full account of foreign manufactures used by him for his negroes and plantation utensils, and my word for it he will find the amount under \$1,000, even with a gang of one hundred hands; and, supposing the value of these foreign goods to be enhanced 30 per cent. by the tariff, he will see that his contribution towards the expenses of the Federal Government is a mere trifle—and it is for this that the country must be agitated, that the harmony of our Union must be jeopardized; nay, that our Union itself is threatened to perish!

Let us now see the operations of the tariff upon necessaries of life, or rather articles agreed to be so considered by habit; for I contend that (thanks to that monster, the very naming of which drives certain demagogues into hysterics) we could now live within ourselves, in the middle of abundance, if it became necessary so to do; and that is the only rational meaning of "freedom."

Niles's Register, vols. 1, 5, and 44:

1811,	Coffee: duty 5 cts.; current prices in the United States,	16 cts.
1813,	" " " " " "	22 "
1820-'22,	" " " " " "	27 "
1829-'30,	" " " " " "	12½ "
1831,	" " 2 cts. " " " "	12½ "
1832,	" " 1 ct. " " " "	13 "
1833,	" " free, " " " "	13 "
1833-'41,	" " " " " "	11 @ 12½ "

M—Continued.

These are not theories, but facts! You anti-tariff men, of all parties, answer this plain question: Did the free admission of coffee in the United States enhance its value in Cuba, or diminish the cost of it to that good people to whom you devote all the power of your lungs? Had you given less freedom to your tongues and more time to your heads, you would have discovered that the low prices of coffee, compared to the current value of sugars in 1811, had induced the planters of Cuba to give the preference to the latter over the former culture; the natural consequence was a decrease of production and increase of price, which gradually attained the enormous rate of 27 cents per pound. In the mean time, however, coffee having become the golden article, planters returned to it; and its cultivation was increased to such an extent, that prices suddenly gave way, as here shown, and have not since recovered, notwithstanding its admission duty free in the United States—and as to our would-be populace, they are paying as much for it as in 1830, when the Government was collecting 5 cents per pound.

The excess of production of any commodity whatever over the wants of consumption carries with it a depreciation far beyond that excess. Prices must ever be ruled by supply and demand, as exchanges by gold and silver; and whenever otherwise, take care of the squall—it may soon become a tornado.

Despair is blind. South Carolina, in its agricultural distress, assailed its best friend, "the tariff"—that friend which freed our beloved Union from foreign dependence. Its real enemies were the rich lands of Alabama, of Mississippi and Louisiana. This is the proper place for a brief account of the workings of cotton:

From Niles's Register, vol. 44, and Holt's Liverpool Prices Current of 1st January, 1841:

Crops of the United States.	Value of Uplands in the Liverpool market,
1814— 17,816,479 lbs.	23 @ 37d.
1815— 82,948,747 "	18 @ 25½
1816— 81,747,116 "	17 @ 21¼
1817— 85,649,328 "	20 @ 23½
1818— 92,471,178 "	19½ @ 22
1819— 87,997,045 "	12½ @ 19¾
1820—127,860,152 " or about 319,655 bales...	11 @ 13¾
1821—124,893,405 "	10 @ 11½
1822—144,675,095 "	5¾ @ 8½
1823—173,723,270 "	6¼ @ 8½ — 8½ @ 10¾
1824—142,369,663 "	7 @ 8¾ 9 @ 10½
1825—176,449,907 "	6 @ 9½ 16¾ @ 19½
1826—204,535,415 "	5½ @ 6¾ 6 @ 8¾
1827—294,310,115 "	4½ @ 6¾ 6¾ @ 7¾
1828—210,590,463 "	5 @ 6¾ 6½ @ 7¾
1829—264,837,186 "	4¾ @ 6¼ 5¾ @ 7
1830—298,459,102 " or about 746,147 bales...	5½ @ 7 6½ @ 7½

M—Continued.

New Orleans—Valley of the Mississippi.	Value of Uplands in the Liverpool market.	
1831—428,876 bales	5 @ 7½	6¾ @ 8d.
1832—349,795 “	5½ @ 8	6¾ @ 9
1833—411,104 “	6½ @ 9	9¾ @ 14
1834—461,647 “	7¾ @ 10	9½ @ 12½
1835—529,734 “	6⅞ @ 12	9¾ @ 14½
1836—495,610 “	7 @ 12	9½ @ 14
1837—601,346 “	4¾ @ 7	7½ @ 13
1838—739,245 “	5 @ 9½	6½ @ 10
1839—580,298 “	5¾ @ 9	8 @ 11
1840—950,078 “	4½ @ 8½	6 @ 9

Crops of the Mississippi Valley and Alabama.—New Orleans Circular, 1st October.

1840—New Orleans	962,438 bales.
Alabama	446,807 “
	<u>1,409,245 bales!!!</u>
1840—Total crop of the United States	2,171,293 bales!!!

Imports of Great Britain.—Holt's Circular, 1st January, 1841.

1820	458,736 bales.
1830	793,605 “
1840	1,415,341 bales!!!

A few plain questions here again naturally present themselves for the anti-tariff gentry. Was there no tariff when cotton, in 1817, two years after the peace, was selling in Liverpool at 23½*d.* for Uplands? Had there been any material change in that tariff when cotton, in 1822, declined to 5¾ @ 8½? and when in 1824 it advanced to 9 @ 10½, and in 1825 to 16¾ @ 19½? and when in 1826 it receded to 6 @ 8¾, and in 1827 it fell to 4⅞ @ 7¾? What have you gained by the compromise-bill?—a bill the very name of which ought to put the nation to the blush—a bill which is a flagrant violation of the Constitution, for it cannot be put into operation without destroying the uniformity of duties. In 1832 cottons were selling in Liverpool at 5½ @ 8, and 6¾ @ 9*d.*; and in 1840 at 4½ @ 8½, and 6 @ 9*d.*!!!

South Carolina did not study her interest; whilst she was preparing to resist the Federal Government, she ought to have suddenly turned her forces against the cotton fields of Alabama, Louisiana, and Mississippi, and destroyed some 500,000 or 600,000 bales of cotton, and then Uplands would have immediately advanced in Liverpool to 23*d.*, and even more! But to the point; the above tables show—

That the extraordinary increase, in 1826, of our cotton crops, depressed prices for the five years ending in 1830 to an average of 6¾.

That the crops from 1831 to 1836 having presented no extraordinary variation; average prices advanced to 9*d.*

M—Continued.

That the large crops of 1837 and 1838 again reduced prices, the average prices for these two years having only been 7½.

That the crop of 1839 having been a comparatively small one, prices again advanced to an average of 8¾, notwithstanding the perturbation caused in England by a short crop of grain.

That with the large crop of 1840 again came depreciation, average prices having receded to 7d.

And all this is easily accounted for without touching the unfortunate tariff. From 1815 to 1820 were the golden days of the cotton planter and manufacturer, both using their utmost exertions to work their mines, until at length debasement, inherent to over-supply, began to show itself. To meet this great destroyer of industry, the manufacturer applied himself most diligently and ingeniously to improve his machinery and to increase his works so as to invite consumption by lowering prices, quantities making up for difference of profits. In this, his success was wonderful. On the other hand, the planter, to meet the depreciation in the value of his cotton, applied himself to increase his crops, that quantity might make up for difference in prices. Exhausted lands were abandoned for more fertile soil, and Georgia, Carolina, Virginia, and Maryland soon saw their working power gradually removing to the virgin forests and rich alluvial soil of Mississippi and Alabama, where it was soon ascertained that one hand could produce per annum six, and in some places even ten bales of cotton, whilst two, and at most three, could hardly be obtained in the best fields on the Atlantic shore. This really produced a revolution in the culture of cotton.

The whole crop of cotton in the United States, as above shown, amounted in 1820 to 319,655 bales.

During the ten years ending in 1830, it increased to . . . 746,147 “

And during the ten years ending in 1840 gradually reached 2,171,293 “

The valley of the Mississippi alone, during the last year, producing upwards of 216,000 bales more than the whole crop of the United States in 1830, and Mississippi and Alabama together producing one million four hundred and nine thousand three hundred and forty-five bales, or one million eighty-nine thousand five hundred and ninety bales more than the total crop of the United States in 1820! and six hundred and sixty-three thousand and ninety eight bales more than the total crop of the United States in 1830!!!

Unfortunately for both manufacturer and planter, consumption could not keep pace with such gigantic strides, and both had gradually to submit to the inflexible rule of supply and demand, and to all the vicissitudes consequent to their deranged equilibrium! How is it that a case so plain, so palpable, should have escaped sagacious Carolina?

Whatever may have been the iniquities of the tariff, the depreciation in the value of cotton cannot be placed at its door; that depreciation has been the natural consequence of excessive production. The same cause would have produced exactly the same effect in any other

M—Continued.

exchangeable commodity—in gold itself; as before said, whilst one per cent. less than the quantity of commodities required for the consumption of the world may produce an advance of twenty, thirty, or even fifty per cent. on the cost of production, one per cent. more may produce a debasement in exactly the same ratio. On the stability of the value of labor depend the stability and well-being of a people. There can be no stability in the value of labor, without stability in the value of production, of which labor is a vital component. It is, therefore, an imperative duty with Government to protect labor and production against all excess that may produce debasement.

Were British manufactures, freed from effective taxation, to be poured into our markets, so as to bring our own manufacturers to throw their hands upon agriculture, which in its turn would feel the morbid influence of debasement, the only effect would be to transfer the clothing power from our workshops to those of Europe, in lieu of the increased consumption, whereby the Carolina planter expected an advance in his cotton of fifty to one hundred per cent. The value of production can only advance in the ratio of consumption; and surely the placing in the hands of England of the working power of America would not have added a single consumer to the general consumption, but it would have produced this effect: England would have acquired a monopoly; cotton would have continued to be debased, or to advance in the ratio of excess or short production to consumption, and the great monopolist would have made us pay for the \$50,000,000 of cotton manufactures we now produce for our annual consumption twenty, thirty, and even fifty per cent. more than we now pay to our own people. And suppose, for argument's sake, that Carolina could be benefited one million dollars by this transfer of power; well, England might pay her such a bonus, whilst she would be, thereby, securing to herself an annual profit, which, at pleasure, she might increase to ten, fifteen, and even twenty-five millions of dollars. But what would be just towards the Carolina planter, would be equally so towards every other cultivator; and thus gradually the debasement in our manufactures of all sorts would throw us at the mercy of Europe for the \$350,000,000 of merchandise we now manufacture for our own annual consumption. And to pay for this enormous sum what would we have? Our cotton! We have it now, and Europe can no more do without it than without the coals of its mines. Tobacco! We are almost the exclusive suppliers of that article. Flour! England will not receive it, notwithstanding her free trade doctrines; and for a very good reason: it would debase her agriculture, and make her dependent on others for food; which is slavery in its worst condition.

Sugar. This article furnishes another striking proof of the effects of supply and demand; and to it the attention of our Representatives in Congress should be specially called.

Report to the House of Commons, 5th May, 1841.—Importations for home consumption:

M—Continued.

Years.	West Indies.	Mauritius.	Bengal.	Total.	Increase.	Decrease.	Average prices of West India sugars in September each year.
	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>Cwt.</i>	<i>s. d.</i>
1833	3,655,612	529,352	-	4,184,974	-	-	32 10 $\frac{1}{2}$
1834	3,844,244	555,860	-	4,400,104	215,140	-	29 10 $\frac{1}{2}$
1835	3,523,948	558,237	-	4,082,185	-	317,919	37 2
1836	3,600,517	497,303	155,229	4,250,049	167,864	-	35 5 $\frac{1}{2}$
1837	3,305,238	537,961	296,679	4,139,878	-	100,171	41 4 $\frac{1}{2}$
1838	3,521,434	604,671	428,854	4,554,959	415,081	-	29 2
1839	2,823,931	612,586	518,925	3,955,442	-	599,517	40 2 $\frac{1}{2}$
1840	2,202,833	545,009	482,836	3,230,678	-	724,764	58 2
Which shows that an over supply in 1834, compared to 1833, of..					215,140	<i>Cwt.</i>	<i>s. d.</i>
Produced a decline of.....							3 0 $\frac{1}{4}$
That a short supply in 1835, compared to 1834, of.....					317,810		
Produced an advance of.....							7 11 $\frac{1}{2}$
That an over supply in 1836, compared to 1835, of.....					167,864		
Produced a decline of.....							1 8 $\frac{1}{4}$
That a short supply in 1837, compared to 1836, of.....					100,171		
Produced an advance of.....							5 10 $\frac{3}{4}$
That an over supply in 1838, compared to 1837, of.....					415,081		
Produced a decline of.....							12 2 $\frac{1}{2}$
That a short supply in 1839, compared to 1838, of.....					599,517		
Produced an advance of.....							11 0 $\frac{1}{4}$
That a short supply in 1840, compared to 1839, of.....					724,764		
Produced an advance of.....							18 !!!
Or 100 per cent. on the average prices of 1838.							

And during the whole of the above period, the British tariff remained untouched for sugars, save the admission, in 1836, of Bengals for home consumption. What have you to say to this, anti-tariff advocates?

In 1833 the people of England received for their own consumption, from their own possessions, 4,184,964 cwt. of sugars, for which they paid £6,850,566.

In 1840, the emancipation of the West Indies reduced the annual supply of Great Britain 954,286 cwt., and the people had to pay for 3,210,678 cwt. about £9,385,115 sterling.

Was this the effect of the tariff, or of supplies and demand? But (may say the advocates of free trade) let England admit foreign sugars, and that commodity will be as cheap as ever. But she will do no such thing, because—

1. She would thereby complete the ruin of her West India proprietors.
2. She would be thwarting her own prospects in the East.

And even if she were to admit foreign sugars for home consumption, it would be under a heavier tariff than was ever adopted in the United States, and the effect of such a measure would be to advance the price of sugars by their being made scarcer in other parts. The free trade advocated by her she has always taken, and will ever take, very good care not to put in practice. She is too patriotic to act otherwise. This doctrine she has launched forth to the world, that she might, by debasement of foreign labor, obtain the monopoly of the manufacturing power, (see McCulloch, page 419;) and her emancipation of the West India slaves

M—Continued.

has had no other object than the destruction of the cotton power of the United States that through her East India possessions she may obtain the monopoly of that important commodity. Do you doubt this? Read Sir Robert Peel's speech at Tamworth: "Our possessions (says the Baronet) in the East Indies offer the means of acquiring a supply of sugar to an almost indefinite extent. In this case we need not run the risk of forfeiting the character we have already acquired at such an immense sacrifice, by the abolition of slavery and the slave trade; for we have a prospect of an increased supply of sugar from the West Indies, [doubtful,] and a new supply from the East Indies, produced by free labor. These considerations lead me to the conclusion that it is not necessary to open the markets of England to sugar, the produce of slave labor."

What will be the action of the British Government the moment they can obtain even a reasonable supply of cotton from their East India *freemen*? Why, the British markets will be as effectually closed against American cottons, the produce of slave labor, as they are at present against foreign sugars, the produce of slave labor!

And you, Abolitionists, do you wish to know who are those freemen of the east? Open McCulloch's Dictionary, which in the imperial House of Commons, is considered as high authority, and there you will find the following lines under the head of "East India Company:"

"The claims of the Company are founded on monopoly of trade. It being necessary to maintain forts, factories, &c., under the Mohammedan Government, the great produce of the soil was divided into equal shares between the ryots, or cultivators, and the Government. We regret we are not able to say that the British Government has made any material deductions from this enormous assessment. The cultivators throughout Hindostan are wretched—their only object is subsistence; if they succeed in this, they are satisfied. Indeed, Mr. Colebrook tells us that the condition of ryots is inferior to that of a hired laborer, who derives the miserable pittance of two annas, or about three pence a day, wages. The Company carries a sword in one hand and a ledger in the other. In India, a commercial resident, with a large establishment of servants under him, some of them intended for coercive purposes, is stationed in all considerable towns; and it has been stated, and by no less authority than the Marquis of Wellesley, that the intimation of a wish from the Company's resident is always received as a command by the native producers and manufacturers."

Now turn over to Mr. O'Connell's speech in the House of Commons, of the 13th February last, and you will see "that famine desolated India in the years 1766, 1777, 1780, 1782, 1792, 1803, 1804, 1819, 1824, 1829, 1832, 1833, 1836, 1837, 1838, 1839; and that during 1837 and 1838, it was necessary to employ men to shove the dead bodies into the rapid part of the Ganges; the polluted land was covered with carcasses; the average destruction was ten thousand per month; it is doubtful if terminated at the present moment." Thus it is evident that the trade in India is a monopoly—that its free cultivators have to give one-half of their yearly income to the Government to build forts to keep them in

M—Continued.

awè; and that the other half remains at the mercy of the ledger-and-sword merchants, whereby the income of the poor cultivator is reduced to hardly three pence per day, (about six cents,) and famine is almost his constant visitor.

And it was to carry out these truly philanthropic views of Great Britain that the would-be philanthropists of the United States were appealed to, and that the doctrines of free trade and abolition were placed in their hands for circulation!—that American citizens have been found to remove to the East Indies in order to teach to the free operatives of that country the culture of cotton and the art of separating the seed from the staple. What a strange association! John Bull to employ the American cotton planter to destroy the American manufacturers; and to employ the American Abolitionists to destroy American cottons, and the whole of the diabolical plan to be in successful operation! What has become of the American feeling which in former days carried the American farmer to the heights of Bunker Hill? Are we already arrived at the close of that glorious beginning?

Another example, and one of great interest to Louisiana, to prove that supply and demand rule prices, and I have done.

*Average prices of Cuba Muscovado Sugars during a period of ten years.
(Havana Prices Current.)*

1830.....	6 @ 8	reals per arroba.....	3 @ 4	cents per pound.
1831.....	5 @ 6	“ “	2½ @ 3	“ “
1832.....	6½ @ 7½	“ “	2¾ @ 3¾	“ “
1833.....	4¾ @ 6	“ “	2¾ @ 3	“ “
1834.....	5¾ @ 7½	“ “	2¾ @ 3¾	“ “
1835.....	8 @ 9¼	“ “	4 @ 4¾	“ “
1836.....	12½ @ 14	“ “	6½ @ 7!!!	“ “
1837.....	5 @ 8	“ “	2½ @ 4	“ “
1838.....	7 @ 8½	“ “	3½ @ 4½	“ “
1839.....	6½ @ 8	“ “	3¼ @ 4	“ “

Importations of Foreign Sugars in the United States during a period of ten years.—(Official reports to Congress.)

1830.....	\$4,636,342
1831.....	4,910,877
1832.....	2,933,688
1833.....	4,755,856
1834.....	5,538,425
1835.....	6,806,625
1836.....	12,514,718!!
1837.....	7,203,206
1838.....	7,586,825
1839.....	6,970,240

McCulloch estimates the total product of sugar annually to be 508,000 tons—say 1,143,000,000 pounds. The average product of Louisiana is about 70,000 hogsheads, or 70,000,000 pounds, or a fraction under 6 1-5

M—Continued.

of the whole product. Yet, trifling as this appears to be, an early winter at the close of 1835 having reduced the crop of Louisiana to 25,000 hogsheads, prices for 1836 immediately advanced from 5 to 6 cents, the usual price in New Orleans, to 11 cents; and in Cuba, where the crop had been a large one, from 4 and $4\frac{1}{2}$ to $6\frac{1}{2}$ and 7 cents!! And the importations of foreign sugars into the United States that year amounted to \$12,514,718!!—say \$5,708,093 more than any previous year, for which the people had to pay specie, for the extra import from the West Indies could not have created there an extra demand for our provisions; and provisions are very nearly the only articles taken in exchange for the coffee and sugar we import. The season from 1836 to 1837 was favorable to Louisiana; an average crop was produced, and again prices receded to 5 to 6 cents in New Orleans, and in Cuba to $3\frac{1}{2}$ to 4 cents; and our imports from foreign countries fell short of the previous year \$5,311,512, the difference being supplied by our own labor.

Again, I repeat, what do you say to all this, anti-tariff advocates? It has been shown in a previous paper that, per statement in the House of Commons, a short supply of 954,286 cwt., compared to the ordinary supply of 4,184,964 cwt. required for the consumption of Great Britain, advanced prices nearly one hundred per cent.; and it is now seen that a short supply of about 45,000 hogsheads, compared to the ordinary crops of Louisiana, advanced prices in Havana about sixty per cent., and in the United States for Louisiana sugars about one hundred per cent.!!—and that to supply this deficiency the people of the United States had to export \$5,311,512 of specie to pay for the sugars required.

These are not idle theories, but facts for the meditation of, legislators.

The planters of Louisiana, under the faith of the protection granted to home labor in 1816, and relying upon a continuation of the same rate of duties so long as it was necessary to raise a revenue through imports from foreign countries, gradually invested large amounts in the culture of the sugar-cane. In 1828 the number of estates, then numbering 308, was increased to 698, which required a further outlay of \$16,000,000—making a total outlay of upwards of \$50,000,000. In 1832 the quantity of foreign sugars required for our home consumption was reduced to a little less than \$3,000,000; a few years more and Louisiana could have been able to supply the Union with the whole quantity required for home consumption; but England, ever jealous of our prosperity, was at work, and the compromise bill came upon the poor sugar planter as a clap of thunder. And what has been the effect? One hundred and fifty-six sugar estates have already been turned into rice and cotton fields, and the country is now paying nearly \$4,000,000 more for foreign sugars per annum. Let the work of destruction contemplated by those who considered our glorious Union a secondary condition, compared to the attainment of their end, be carried into full effect, and the consumers of sugars and the cotton and rice planters will be made to suffer with a vengeance for the madness of our theorists. The moment we become dependent upon the West Indies for our sugars, we shall have to submit to the old

M—Continued.

prices of 11 and 12 cents, and to export \$12,000,000 to \$15,000,000, if not more, to pay for the same; and who can predict the decline in the price of cotton and rice, by the transfer from the culture of the sugarcane to that of these two articles of 40,000 hands now employed in the sugar business? There is, however, no accounting for the folly of men. A Representative of Louisiana in Congress was seen during the last session to vote for the free admission of foreign sugars; and that at the very moment when, in the Chamber of Deputies in Spain, a proposal was pending for the closing of the Cuba and Porto Rico ports against the admission of our flour, which now pays a duty in these islands of more than cent. per cent. over its cost of production—say \$11 50 per barrel.

It has often been asserted that the culture of the cane is not congenial to Louisiana. This is altogether an error. Our crops are fully as regular as in any part of the West Indies. If we have to contend against early winters, the droughts so common in those islands are equally fatal to the cane. On an average the Cuba planter produces six hogsheds of sugar to each working hand. There is not a well-managed plantation in Louisiana that does not yield, on an average, an equal number of hogsheds to each hand. The great advantage of the Cuba over the Louisiana planter is not, as generally believed, in the climate, but in the difference of value of his hands, and of expenses to support them. In Louisiana a good field hand is worth \$1,000, and is provided with two meals of beef or pork per day throughout the year, besides corn, whiskey, tobacco, and two suits of clothes per annum, the cost of which is about \$75 on a well-regulated plantation. In Cuba a good field hand only costs \$400, and requires little or no clothing, and lives chiefly on roots and bananas, which are of a spontaneous growth. And this is the reason why sugar cannot be produced in Louisiana below five cents, whilst four cents is said to be about the cost of production in Cuba. Indeed, it cannot be denied that the reduction in the duty on foreign sugars has been a bounty to slave-traders. Let the slave trade be effectually put down, and then Louisiana sugars will require little or no protection. But until then it is needed; and whether considered in a national point of view, or as a matter of sheer justice to Louisiana, it cannot be refused without gross injustice.

It appears to me that if party feelings could be made to yield to patriotism; if Representatives could open their eyes to all the evils grown out of our feuds, to the shattered condition of our Constitution, to the disgrace attached to the American name throughout the world; if they could see how high we once stood among the nations of the earth, how low we now stand; if, in fine, in presence of calamities so great, they could be made to reflect that a trust has been placed in their hands, awful, if betrayed, partaking almost of divinity if faithfully and nobly fulfilled—a nation's welfare!—they would soon arrive at the conviction—

1st. That to the benign influence of the tariff we owe our emancipation from foreign dependence, which is freedom.

2d. That as a revenue is to be raised to carry on our Government, the general welfare of the Union requires that such revenue should be so

M—Continued.

arranged as to afford encouragement to our manufactures and agriculture, that our labor may not be debased by foreign labor.

3d. That by protecting our sugars against debasement by foreign sugars, we not only protect that branch of industry, but also cotton, rice, and all other agricultural products that can be raised in the southern States, by the simple reason that, should the want of effectual protection compel our sugar planters to abandon the culture of the cane, the 40,000 hands now employed by them would carry depreciation in cotton, rice, or any other agricultural product, by excess of production, whilst the Union would be placing itself again on the dependence of foreign countries for the necessities of life already requiring thirteen to fourteen millions of dollars per annum. That effectual protection, on the contrary, so that 5 per cent might be reasonably depended upon for sugars, would soon enable the planters of Louisiana to increase the culture of the cane to the full annual demand of the country—say about 250,000,000 of pounds—which would require 60,000 hands more, at least; who, being supplied by the producers of cotton, or any other product, would reduce the excess of production in the latter articles, and advance their value accordingly.

4th. That, in fine, there is not a branch of industry in our country which is not directly or indirectly benefited by a tariff judiciously laid; and by far the greatest proportion of such benefit is derived by our own operatives and laborers.

Conclusion. A few queries having been put to the author of this paper on the workings of the tariff, and other points connected with it, he takes this opportunity of giving them publicity, together with his answers, which come as a conclusion of the subject he has attempted to treat:

Query 1. "What are the advantages of specific duties?"

In a moral and constitutional point of view, they are incalculable. There is not an article of traffic which cannot be brought to a fixed rule, as to quality, capacity, or value, ascertainable on every point, so as to work with uniformity. Duties being made specific, fraud on the part of the importers is effectually checked, and uniformity in the law can be secured. Duties ad valorem on the oath of importers are not uniform in their operation, and open such a door to fraud that I venture to say more perjuries are committed in one day in our customs than in all our courts of justice throughout the Union in one year. It must be a well-known fact to the Treasury that the very same goods are entered in different ports at different prices. It was a common practice in Manchester, some years ago, to invoice ad valorem goods at two-thirds of their value for some of their customers here; an addition of 50 per cent. indicated the real cost to the importer. New York is much more indebted to the ad valorem duty and the local partiality of its revenue officers for its heavy import trade, than to its geographical position.

Query. "What are the advantages of cash duties?"

Cash duties will most effectually check overtrading, by putting a stop to excessive importations, made, not with a view to a legitimate profit, but for the purpose of getting rid of surplus production, which being sold without reference to its cost, works the debasement of our own

M—Continued.

labor, or of raising a capital out of the credit granted on the duties—a system fraught with danger, and which must ever keep any commercial community following it in a feverish condition. To this cause, mainly, may be attributed the fluctuations in our exchanges.

Query. “What duty should be laid on foreign sugars?”

Three cents on Muscovadoes, and others in proportion. And this cannot be considered unreasonable when it is observed that by the compromise bill a duty of twenty-five cents on a valuation of thirty-five cents per square yard is now charged on all cotton goods, thus excluding most completely from our markets all low goods, which form three-fourths of our cotton manufactures. For instance, sheetings of the value of 5*d.* per square yard in Manchester are equal to the same goods manufactured in Lowell for 10 and 11 cents. On such goods the duty is 8 $\frac{3}{4}$ cents! Our flour, in Havana, as before said, pays a duty of \$11 50 per bbl.

Remarks.—By cash duties is meant duties on the delivery of the goods. Should the cash system be adopted, the warehousing system should be at the same time established, and three years be granted to the importers to dispose of their goods; the trade of the country would soon conform itself to this regulation, as in Havana, England, France, and other places, and then duties would be paid by the consumers of the goods as wanted, which would greatly tend to a return to legitimate business. And as to the revenue, the falling off could only be temporary and of short duration, when it would assume a regularity heretofore unknown; and all goods being brought to the public stores, and examined as delivered, a stop would be effectually put to frauds which have of late years deprived the Government of sums that would be more than sufficient to cover the whole of its present debt.

The people should be protected against their own folly by taxation on all articles of luxury; and, in remodelling the tariff, the following inquiries should be made:

1st. What are articles of luxury?

2d. What are the articles competing with our home manufactures and agriculture?

3d. What are the rates of duty required to insure a remunerating price to the manufacturer and agriculturist, guarding the consumer at the same time against artificial prices?

A tariff based upon such principles, it is believed, would soon restore harmony and confidence in the nation.

NEW ORLEANS, 1st December, 1841.

 No. 4.

SUGAR AND THE TARIFF.

To the Editor of the Louisiana Courier:

That the planters of Louisiana may understand the kind of protection they have been receiving from the national Government since the pas-

M—Continued.

sage of the compromise bill of 1833, and their present position, you are requested to publish the following statements, which were placed in the hands of Messrs. E. D. White, Moore, and Conrad, during the discussion of the tariff. These statements will be followed by some extracts from the National Intelligencer, showing that necessaries of life *only* can hereafter be trusted as a source of national revenue; and such comments and observations as may be thought advisable to impress every planter and inhabitant of Louisiana, be his industry and politics what they may, with the necessity of requiring every one of our Representatives in Congress never to suffer party feuds to interfere with the great interests of the State.

AN EX-"LOOKER-ON" IN WASHINGTON.

No. 1. *Trade of the United States with the West India Islands and the Brazils.*

[Extracted from the Report of the Treasury of March 3, 1841.]

Exports to.		Imports from.	Duty free.	Ad valorem.	Specific.	Total.
Swedish West Indies....	\$98,710	Swedish West Indies..	\$56,452	\$49	\$1,044	\$57,545
Danish West Indies....	918,971	Danish West Indies...	156,153	37,618	745,406	969,177
Dutch West Indies.....	259,438	Dutch West Indies...	255,845	411	140,523	396,479
Dutch Guiana.....	52,118	Dutch Guiana.....	8,917	-	30,849	37,766
Cuba.....	5,338,471	Cuba.....	3,557,967	220,473	6,057,037	9,835,477
Other Spanish West In- dies.....	770,420	Other Spanish West Indies.....	154,051	1,424	1,743,257	1,898,732
Brazils.....	2,145 863	Brazils.....	4,646,185	2,381	278,730	4,927,296
	\$9,583,991		\$8,863,570	\$262,056	\$8,996,846	\$18,122,472

Exports to the West Indies, as above..... \$9,583,991

Imports into the United States..... 18,122,472

Excess of imports over our exports for 1840..... \$8,538,481

For every dollar of which the people of the United States have had to pay specie, or sterling bills equal to specie.

M—Continued.

Our exports to the West Indies consist of flour, beef, pork, butter, lard, bacon, tobacco, cotton, fish, tallow, cheese, timber, lumber, naval stores, potatoes, soap, cotton goods, horses, and mules; and our imports consist of coffee, sugar, fruit, cigars, &c.—(See report on Manufactures.)

The foregoing statements show that from the island of Cuba and other Spanish islands alone, our imports have been as follows:

Coffee and other free articles.....	\$3,712,018
Fruit, &c., paying ad valorem duties.....	221,897
Sugar and other articles paying specific duties..	7,800,294
	\$11,734,209

And that our exports of all sorts have amounted to.....\$5,805,066

From this amount, however, should be deducted cotton purchased in New Orleans and Mobile, and paid for on European account, and shipped to Havana for transshipment on board of Spanish vessels for Spain—(See Secretary's report, exports of cotton to Cuba).....	1,314,202
	4,500,864

Showing an excess of imports over our exports of..... 7,233,345

For every dollar of which we have had to pay either specie, or sterling bills equal to specie.

Duties upon West India Produce in the United States.

[See late report of the Secretary of State on our relations with foreign nations.]

Sugar—At present free, according to the opinion of a majority of Congress, and subject, according to the opinion of the President, to a duty of 20 per cent. on a home valuation, which will make it less than 1 cent per lb.

Coffee—Free.

Cigars—\$2 50 per 1,000, if the compromise bill be found to be still in force.

Fruit—Nearly free.

Reciprocity!!—Duties on American produce in Cuba.

Sugars, of all sorts, prohibited.

Cigars, and all manufactured tobacco, prohibited.

Cotton, only admitted in transitu.

Tobacco, only admitted in transitu.

Flour, per barrel, \$10 10.

Beef,	35	per cent. on a fixed valuation of \$9 per barrel,	\$3 15.
Pork,	35	“ “ “ 14 “	5 00.
Butter,	28	“ “ “ per 25 pounds,	3 75; per pound, 5 cts.
Lard,	35	“ “ “ “	3 00; “ 4 1-5 cts.
Rice,	30½	“ “ “ per 101 “	6 00; “ 1.84 ct.
Mules,	35	“ “ “ \$51 each mule,	17 89.
Tallow,	35	“ “ “ per 101 pounds,	9 00; “ 3½ cts.

M—Continued.

Cheese,	28	per cent. on a fixed valuation of	per 101 pounds, 11 00; per pound, 3½ cts.
Sheep,	28	“	“ \$5 each sheep 1 75.
Potatoes,	28	“	“ \$12 50 per barrel, 70 cts.
Tallow candles,	35	“	“ 3 00 per 25 pounds; per pound, 4½ cts.
Soap,	35	“	“ 2 50 “ “ 3½ cts.
Fish, cod,	28	“	“ 3 50 per 101 pounds, “ 98-100 ct.
mackerel,	28	“	“ 4 50 per barrel, \$1 26
Bacon and hams,	28	“	“ 10 00 per 101 pounds; per pound, 3½
Boards & planks,	28	“	“ 20 00 per M., \$4 per M.

An enormous difference is made in the fixed valuation of any article when imported in a Spanish vessel. For instance: Spanish flour, under a foreign flag, pays \$6 50 duty, and on board of a Spanish vessel \$2 50!!

This is the Cuba tariff for American labor, for which our statesmen, in return, consented in 1833 to admit, *free of all duty, their coffee;*

And their sugar at a rate which, with their annual importation of 40,000 or 50,000 slaves from the African coast, has enabled the sugar planters of that island to carry ruin and desolation to every sugar planter of Louisiana—to destroy an American industry in which \$52,000,000 have been invested, under a revenue bill which the citizens of Louisiana, then embarking their fortunes and future prospects in that industry, had every right to expect would have remained untouched—so long, at least, as the revenue was required to carry on the Government.

When the States vested in the Federal Government the exclusive power of protecting and fostering their respective industry with foreign countries, was it to be a power of destruction?

No. 2.

Evident fraud in the importation of Sugar under the Molasses duty.

The official report of the Intendant of Havana (see Hunt's Merchants' Magazine) shows the total exports of the island of Cuba to have been as follows:

For 1840—804,090 boxes, (total crop).....321,636,000 pounds.
For 1841—812,192 boxes, do.324,876,800 pounds.

The exports for 1839 are not given, but are stated to have been upwards of four millions dollars short of those of 1840.

The official statements of the Secretary of the Treasury show:

For 1838—That the importation of molasses from the island of Cuba amounted to.....15,839,658 gallons.
For 1839—That the importation of molasses from the island of Cuba amounted to.....15,752,308 do.
For 1840—That the importation of molasses from the island of Cuba amounted to.....15,377,778 do.

In Louisiana, where a small portion only of each cane arrives at complete maturity, the largest quantity of molasses, compared to granulated or solid sugar, is, in a wet season, 45 gallons per each 1,000 pounds; (on an average, new lands producing a few gallons more—old lands less.)

M—Continued.

In Cuba, where the entire cane arrives at complete maturity, and where also the process of boiling is carried much further with a view to claying, the quantity of molasses is much smaller; and to put down 25 gallons, or 300 pounds, for each 1,000 pounds of solid sugar, is a very large allowance.

Taking 25 gallons as the product in Cuba, and applying it to the crop of solid sugar in that island for 1840, we have, for its total product of molasses on 321,636,000 pounds of solid sugar, of all sorts, 8,040,900 gallons, or, at 12 pounds per gallon, 96,490,800 pounds of molasses. So that our importations from Cuba for 1840, having been 15,377,778 gallons, we have really imported from that island 7,336,878 gallons more than the whole island can produce in one year. In other words, supposing that Cuba has worked none of its molasses into rum, and that we imported every gallon there produced, 7,336,878 gallons, or 96,490,800 pounds, must have been sugars in disguise. This can have been done in two ways—

1st. By diluting to a syrup consistency fine, strong white, or brown clayed sugar, and then coloring it so as to give it the appearance of molasses. This can be done without the least injury to refining. A large quantity of such disguised sugars were seized some years ago in New Orleans.

2d. By concentrating cane juice. This is done to a considerable extent in London, where the duty is paid accordingly. A chemist is there attached to the customs. Dr. Ure says, (page 1203:)

“The concentrated cane juice imported into London contains nearly half its weight of granular sugar, along with more or less molasses, according to the care taken in the boiling operation. The fermentation is prevented by the burning of a sulphur match within the cistern before changing it from the mill; and the sulphurous acid is expelled by the cane juice heated in the clarifier, before being used for refining.”

From what precedes, supposing the quantity of sugars in disguise imported annually from the island of Cuba alone to be 7,336,878 gallons, (and I have no doubt that the quantity is much larger) the effect is as follows:

1st. To THE REVENUE.—The duty on 7,336,878 gallons, at five cents, is.....	\$366,843 90
One gallon of disguised sugars will produce at least 8 pounds of solid sugar, which applied to the whole quantity gives 58,895,024 pounds; supposing it to be of sugars dutiable at 2 cents, we have.....	1,173,900 48
Amount of which the Government is defrauded.....	<u>\$807,056 58</u>

And now, suppose the sugars in disguise be refined and shipped for the benefit of drawback, they will produce at least 75 pounds, (see McCulloch, Dr. Ure, and the French Debenture laws)—leaving the residuum free of duty; the quantity of refined goods for exportation will be 44,021,268 pounds, which would entitle the exporters (supposing the

M—Continued.

drawback proposed by the Secretary of the Treasury to be adopted, say 4 cents) to.....	\$1,760,850 72
Deduct from this amount the duty on 7,336,878 gallons of sugar in disguise, say.....	366,843 90
Which shows that the Government would be paying, over and above the duty returned, a bounty of.....	<u>\$1,394,015 82</u>

2d. To LOUISIANA.—Until lately her sugar industry has been apparently enjoying an incidental protection of about two cents; and what is the real fact? Sugars in disguise, to an extent almost as large as the whole Louisiana crop, have been suffered to be introduced at a duty not averaging more than five-eighths of a cent per pound!

And this is the way that, taking advantage of the low duty on molasses, the sugar duties, through the gross neglect of our Government and the fraud of importers, have been gradually brought to the molasses standard of duties!

And this is the way also that the sugar planters of Cuba and of the other West India Islands have been carrying debasement to the sugar planters of Louisiana, until the products of the latter have been reduced to forty per cent. below their cost of production, as represented in their late memorial to Congress, whilst the Government, with a bankrupt Treasury, has been suffering itself to be plundered to a considerable extent!

And thus it is that, although, according to the table appended to the revenue bill of the Secretary of the Treasury, our sugar imports have been upwards of 75,000,000 pounds less in 1840 than in 1839, and lower than any previous year since 1834, our markets have been flooded with foreign sugars to an extent greater than at any previous epoch!

Had the low cottons of the East, which, by the compromise bill, found themselves guarded against foreign debasement by a duty of 8 $\frac{1}{4}$ cents per yard, been made to meet the competition of similar goods, introduced in disguise or otherwise, under the standard of linen goods, which are free, how long would such gross neglect on the part of our Government, and fraud on the part of importers, have been permitted to last?

And yet for Louisiana not a voice is heard, when its chief industry—an industry involving a capital of \$52,000,000—is threatened with annihilation! Is this justice? Is this national? Is this what we have to expect from a Government in whose sole keeping the power has been vested by the States to protect and foster their respective industry?

Unfortunately we have to contend against the Abolitionist. The Abolitionist thinks that with the destruction of the sugar industry slavery would be destroyed, and he is found wherever that end can be accomplished.

If it be the intention of Government to prevent fraud upon its revenue, whilst giving to Louisiana the incidental protection she has a right to expect, the following modifications to the bill under discussion should be introduced:

1. The duty on molasses should be increased to an amount effectually

M—Continued.

to destroy the temptation now existing, in introducing sugars in disguise. The present rate, compared to duties on sugars, is a bounty to fraud. The duty on sugar from the British colonies, in England, is £1 4s. per cwt., and on molasses 9s. per cwt., or 5.14 cents per pound for sugar, and \$2 per cwt. of molasses.

2. The duty should be charged per pound, instead of per gallon. The more saccharine matter in molasses or syrup, the more the weight; the quality, and not the capacity, would thereby be taxed.

3. The inspectors in each port of entry to be made to take samples of each hogshead of molasses imported, and the quality to be ascertained by a practical sugar-boiler, appointed for that purpose. The operation is a simple one, and can be done in a pan not costing over \$50, and in less than two hours, be the quantity what it may.

4. All concentrated cane juice or syrups entered as molasses, and proved to be sugars in disguise, to be forfeited, and the boiler employed to be entitled to ten per cent. of the proceeds thereof.

5. No drawback on refined sugars to be granted on any goods refined in working-houses using, either directly or indirectly, imported molasses in refining.

6. No entry for exportation of refined sugars to be admitted without a previous oath by the exporter that the sugars he so intends to export have been manufactured out of bona fide imported sugars, upon which the sugar duty has been paid, and in a house where no molasses are used in refining, either directly or indirectly.

 No. 3.

Memoranda relative to fraudulent importations of Sugar, through the Molasses duty.

Extracts from the report of the Select Committee on the use of molasses, &c., ordered to be printed by the House of Commons, 21st July, 1841. (This document is in the library of the Capitol.)

“Minutes of Evidence.

“*Andrew Colville, Esq., witness.—Query 25.* Does it come within your knowledge whether molasses ever have been seized in this country, by the customs, in consequence of their being of extra specific gravity, and being supposed to contain a more than ordinary quantity of sugar in solution?

“*Answer.* I understand that there is a considerable quantity of molasses now under seizure in the port of London, upon such allegations, on the part of the custom-house officers, and that the matter is now a subject of inquiry before the proper boards.

“*Query 26.* Would it not appear, from that answer, that molasses cannot be considered as a substance very uniform in quality?

“*Answer.* I do not think it follows from that fact.

“*Query 27.* Are you aware that it is possible to mix with molasses a

M—Continued.

considerable quantity of sugar, and still to enter those molasses merely as molasses, at a duty of 9 per cwt.?

“*Answer.* It is physically possible, no doubt, to mix sugars with molasses; but it is not the interest of the planter to transmit his sugar to this country under the name of molasses, and to sell it here at the price of molasses.

“*Query 28.* Do you not think that the present regulation, by which the duty on molasses is taken, of gauging the molasses to ascertain the strength, is sufficient to prevent any fraud, supposing it even the interest of the parties to put a large quantity of sugars into the molasses, and to try and introduce them at a low duty?

“*Answer.* I conceive, if the custom-house officers do their duty, a moderate attention to the custom-house regulation, which has been long in existence, is quite sufficient to prevent any fraud upon the revenue.

“*Query 31.* Will you state what is the present price of West India molasses and of low-priced brown sugar, both independent of duty?

“*Answer.* The price of West India molasses, without duty, is about 14s. 6d. per cwt.; and that of low brown sugar about £1, (or \$3 48 per cwt. and \$4 80.)

“*Query 32.* What are the two prices inclusive of duty?

“*Answer.* The prices, including duty, £1 3s. 6d. per cwt. for molasses; and about £2 4s. for low brown sugars, (or \$5 64 and \$10 56.)”

“*Query 34.* What is the weight of one gallon of molasses?

“*Answer.* About 11 to 13 pounds,” (good molasses.)

Mr. *John Innis*, another witness.—“*Query 72.* Have you formed any estimate of the quantity of molasses that may probably be brought into consumption by this facility? (allowing the use of molasses in breweries.)

“*Answer.* I have looked into the whole quantity of sugar that is produced in the British colonies, and I find it a little under (on the average of late years) 200,000 tons. From that quantity of sugar, it might be possible (I am speaking of an extreme case) to produce 16,000,000 gallons of molasses; from which take the quantity of rum used in this country, the quantity which it is usual to give to the slave population in the West Indies, and the quantity that is requisite for our North American possessions, as well as the quantities used in the Navy, and for the shipping in this country, which will continue to be taken to nearly the present extent, notwithstanding an increase of price—I say, deduct all these, and it would be quite impossible, under any price that could be contemplated, to bring into this country altogether a quantity of molasses exceeding 8,000,000 gallons.”

Andrew Ure, another witness, (page 50.)—“*Query 868.* Are you acquainted with the mode of boiling sugar for which a patent was taken out by the late Mr. Howard?

“*Answer.* Intimately.

“*Query 869.* Are you aware that some sets of this apparatus have been sent out to the West Indies?

“*Answer.* Perfectly; I have seen the sugar produced by them.

“*Query 870.* Are you able to speak of the result?

M—Continued.

“*Answer.* It is a perfect plan of evaporation.

“*Query* 871. Are you aware that the quantity of molasses has been diminished accordingly by this plan?

“*Answer.* It ought to be. The molasses ought in fact to disappear from the sugar-houses in the West Indies, by the general introduction of an improved mode of evaporating.

“*Query* 872. Can you state in what proportion the yield of fine sugar has been increased in the refineries in this country by the introduction of Mr. Howard’s, or any similar mode of refining?

“*Answer.* I would state, from my own knowledge, that the improvement has amounted to from 15 to 20 per cent. of sugar; but every refiner conceals his own improvements, because he does not want his prosperity to be known; and, secondly, there is a drawback at a certain fixed rate; and if he gets more refined sugar per cwt., perhaps he would not be able to obtain the large drawback.”

The above evidences show—

1. The whole annual crop of the British West Indies to have been, in 1830, 200,000 tons—448,000,000 lbs.

2. That the yield of such a crop, even by a considerable advance in the price of molasses, could not possibly be increased beyond the 16,000,000 gallons, which is a little more than 35 gallons per each 1,000 pounds of solid sugar.

3. That, of these 16,000,000 gallons molasses, the consumption for the Islands themselves, and the rum manufactures, requires one-half; and that under no circumstances could the whole of the British Indies ship to England, per annum, more than 8,000,000 gallons.

4. That the boiling in vacuo has increased the yield of sugar, in refining, fifteen to twenty per cent. at least.

5. That one gallon good molasses weighs 11 to 13 pounds.

Deduction from the above premises:

In the British West Indies, raw sugars are not carried beyond the process of boiling when they are placed, as in Louisiana, in hogsheads, to purge themselves of their molasses.

In Cuba, on the contrary, the process of boiling is carried much further, for claying; and a large portion of molasses are thereby turned into low sugars, called *Cucuraches*. Hence, the raw sugars of the British West Indies yielding, in extreme cases, only 35 gallons per hogshead of 1,000 pounds of solid sugar, 25 gallons in Cuba, where sugars are clayed almost exclusively, is a very large allowance.

Remarks.—In the calculation of Cuba molasses produced yearly, and contained in a previous paper, no deduction has been made for the consumption of the island, nor for the distilleries of tafia, which, as in the British West Indies, cannot be far short of one-half of the whole yearly product.

The official statements of the Intendant of Cuba, published by order of the Captain-General of that island, show, for 1840, the total exports to have been as follows, (See Hunt’s Merchants’ Magazine:)

M—Continued.

Sugars, arrobas, 12,863,836; at 25, to 321,595,900 pounds.
Rum, pipes, 10,209.

The crop of sugar was unusually large, and the excess of exports over those of 1839 amounted in the aggregate to \$4,459,921.

Now, applying the very extreme product of molasses in the British West Indies, say 35 gallons per 1,000 pounds of solid sugar, produced in Cuba, for 1840, and we have, for 321,595,900 pounds . 11,255,825 gals.

Deduct the molasses required for the tafia and rum establishments, which not only supply the whole island, and shipping, in its several ports, but which add considerably to its exports; deduct, also, molasses used in the country and on the plantations themselves; and the quantity of genuine molasses that can be annually exported from Cuba will be found to fall short the quantity assumed in a previous paper as sugars in disguise, entered in our ports under the molasses duty, say . . . 7,336,878 gals.

Let no deduction be made, take no account of molasses required for the consumption of the island, and still, with all these extreme calculations, our importations from Cuba for 1840 having been 15,377,778 gallons, an excess of more than 4,122,953 gallons is shown over and above the total annual production of molasses in the island.

This is the proper place to state that, some years back, the writer of this paper being then largely interested in the refining of sugar, a French chemist offered to sell him a process whereby the finest white Havana sugar could be disguised into molasses, and be kept in solution without injury to the quality. On his refusing to accept his offer, the chemist remarked that he was going north, and that his process would soon destroy any establishment not employing it. Information of this fact was immediately given to Martin Gordon, Esq., then Collector of the port of New Orleans, who, it is believed, communicated it to the Collector of the port of New York, and to the Secretary of the Treasury.

 No. 4.

Practical calculations (supported by British and French authorities) showing the drawback to be returned to exporters of refined sugars, so that such drawback may really be only a return of the duty received on the importation of the raw goods, and not a bounty or premium of encouragement to the manufacturer by the Government.

110 lbs. brown sugars, refined by the vacuo process, produce—
75 lbs. refined goods, fit for exportation, and leave the following residuum:
10 lbs. bastards or low sugars.
10 lbs. or one gallon treacle, (sugar-house molasses.)
5 lbs. dirt.

 100 lbs.

M—Continued.

Thus, by the process of refining, the dutiable value of 25 lbs. sugar out of 100 lbs. brown is considerably lowered; and equity requires that this difference of value should be added, in order that as much as possible the duty paid on importation should be the drawback paid on exportation.

The duty on 100 lbs. brown sugars being	\$3 00
The drawback should be as follows:	
On 75 lbs. refined sugars, at 3 cents	\$2 25
Add decreased value of the residuum, consumed at home:	
Duty paid on 25 lbs.	\$0 75
Dutiable value, after refining:	
10 lbs. bastards, at 3 cents	\$0 30
10 lbs. or 1 gallon molasses	5
5 lbs. dirt	0
	35
Difference between the duty paid and the dutiable value of the residuum, after refining	40
	<u>\$2 65</u>

Hence the drawback on 75 lbs. of refined goods should be \$2 65, or per 100 lbs. \$3 53 $\frac{1}{2}$, when the duty on brown is assessed at the rate of 3 cents, and should vary with the variation in duty, according to the above basis.

The calculation of the Secretary of the Treasury, in the revenue bill submitted by him, appears to have been based as follows:

One hundred pounds brown sugar, paying 3 cents duty, and that quantity being required to produce 75 lbs. refined; the whole duty on the 100 lbs. of brown sugar he proposes to return, say \$4 per 100 lbs. of refined. It must be obvious that, by this mode, the residuum, or 10 lbs. of low sugars and 10 lbs. of molasses, remains in the country for consumption, free of duty; or, in other words, that a bounty or premium of encouragement, to the whole extent of that residuum, is granted to the refiner.

No. 5.

The chairman of the Committee on Manufactures had made a report most unfavorable to Louisiana; whilst the attention of Congress was earnestly and ingeniously called to the importance, in a national point of view, of admitting foreign sugars at a low rate of duty, every effort was made to sustain an increase in the drawback of refined sugars; and in a memorial appended to said report, signed by a large number of sugar refiners, and highly recommended by the committee, it was declared that, to produce 52 pounds of refined goods, it required 66 $\frac{2}{3}$ pounds of brown sugar, and 33 $\frac{1}{3}$ pounds of white; and that to return the duty paid on the importation of the raw material, the whole duty paid on 100

M—Continued.

pounds, as above, should be returned on each 52 pounds of refined sugars exported. Statements and memoranda Nos. 1 and 4 were, therefore, placed in the hands of the Senator and Representative named in a previous paper, with a view to enable them—

1st. To correct the false impressions that might have been produced on the minds of members by the one-sided report of the chairman of the Committee on Manufactures touching our West India trade; which report was made with the evident purpose of raising the refining interest of the East upon the ruins of Louisiana, and at the expense of the national Treasury.

2d. To meet the opposition of the sugar refiners themselves, who were using every exertion to obtain a reduction in the duty on foreign sugars, and an increase in the drawback thereon when exported.

3d. To show that, whilst under the compromise bill of 1833 a minimum duty of $8\frac{3}{4}$ cents per square yard had been adopted by Congress, to protect the cotton manufactures of the East against debasement by importations of low goods, the minimum duty upon sugars, through molasses, was reduced to 5 cents per gallon, or about $\frac{1}{8}$ of one cent per pound of sugar; at which rate importations, to an extent equal to the Louisiana crop, have been making, for a good many years back, to the great injury not only of our planters but also of our national Treasury, which must have been made to pay, for a series of years, a drawback of 5 cents per pound on refined goods manufactured out of disguised sugars imported at the rate of five-eighths of a cent per pound.

4th. To prove the false basis of the calculations reported by the Committee on Manufactures, respecting the product of refined sugars, compared to the raw material, and the loss that would be sustained by the national Treasury, if such basis was adopted.

Too much praise cannot be given to Messrs. E. D. White and Moore for the use made by them of the above statements and memoranda, which enabled them, by judicious management, most effectually to put down all opposition, even before it could be heard in the House. It is also due to these gentlemen to say that to their exertions may be attributed the power now possessed by the national Treasury of guarding itself against the payment of bounties in lieu of drawbacks, or returns of duty, on the exportation of refined sugars.

 No. 6.

On the 23d of June, the following paper was read to the members of the Louisiana delegation:

DILEMMA.—Whether for good or evil, this Government has been based upon a revenue derived almost exclusively from duties on imports. This basis, thanks to the political experiments thereupon of the last ten years, finds itself so reduced, that unless it be promptly and effectually reconstructed the whole superstructure must fall to the ground. The compromise act of 2d March, 1833, stipulates—

M—Continued.

“SECTION 3. That until the 30th day of June, 1842, the duties imposed by existing laws, as modified by this act, shall remain and continue to be collected; and, from and after the day last aforesaid, all duties and imports shall be collected in ready money, and all credits now allowed by law in the payment of duties shall be and are hereby abolished; and such duties shall be laid for the purpose of raising such revenue as may be necessary to an economical administration of the Government; and, from and after the day last aforesaid, the duties required to be paid by law on goods, wares, and merchandise, shall be assessed upon the value thereof at the port where the same shall be entered, under such regulations as may be prescribed by law.”

Hence, if no revenue laws be enacted, so as to operate on the 1st of July proximo, when the present revenue laws are to expire, the Federal Government, with a bankrupt Treasury, will find itself deprived of all income whatsoever.

To meet this awful and truly appalling state of things, a bill has passed the House of Representatives extending the present revenue laws to 1st August next; but a proviso is thereto attached, to wit: that this extension shall not prevent the distribution among the States of the proceeds derived from sales of public lands. To this proviso the President and a large portion of both Houses of Congress are opposed.

Will the President veto the bill, if passed by Congress with the proviso? Will Congress insist upon the proviso, if vetoed by the President? are questions which now absorb the mind of every reflecting man. The stake is a nation's welfare; nay, its honor—its very existence! Either alternative leads to the same result—anarchy!

Be it as it may, of what avail to the authors of such evils would be their appeals to consistency and principles?—consistency and principles carrying destruction with them?

Pari passu with the above temporary project, a revenue bill is under discussion in the House of Representatives. This bill appears also destined to carry with it the distribution proviso, and has, besides, to meet the opposition of the free trade advocates, of whom the President is supposed to be a disciple.

Why this distribution proviso, which is a matter of policy, has thus been incorporated in a revenue bill, which, in the present conjuncture, is a matter of existence, is best known to the politicians in whose hands the destinies of this once happy country now find themselves.

By this mode of action, the difficulties to be overcome have been doubled. The friends of free trade deem their favorite theory dependent upon the repeal of the distribution act. The friends of protective duties attach to that distribution the permanency and welfare of our manufactures. Between these conflicting opinions, the country is going down with a frightful rapidity. Both parties seem to be bent upon a shadow, whilst they are suffering the substance to escape them; for what is their relative position?

Both parties agree that a revenue adequate to the wants of the Federal Government must be raised through duties on imports. These wants

M—Continued.

are estimated, by the Secretary of the Treasury and the Committee of Ways and Means, at \$27,000,000. Every one must concede that duties to an amount of \$20,000,000, judiciously distributed, would insure protection to all industry requiring it.

If, then, twenty millions of duties suffice for the purpose of protection and encouragement to our home manufacture, and the necessity of raising a revenue of \$27,000,000 through the only mode proposed, to wit: *duties on imports*, be conceded by both parties, what can be the object of agitating the constitutionality of protective duties, or the theory of free trade? Necessity settles the question for both parties.

Can it be alleged by one party, with the least semblance of truth, that the distribution of the proceeds of sales derived from public lands is necessary to the permanency of the system advocated by the friends of protective duties, when it is in proof that hardly two millions annually can be relied upon from that source, whilst twenty-seven millions must be raised for the maintenance of the Union—to wit: seven millions more than the amount required to insure the protection they contend for?

Can it be seriously said by the other party that they have the least hope of seeing their favorite free trade theory advanced by the repeal of the distribution act, whilst, as before seen, it is in proof that twenty-seven millions of dollars are required by this Government to carry on its constitutional powers—to wit: seven millions more than the amount necessary to an incidental protection of our home labor?

Why, then, blend together these two questions of revenue and distribution, and leave their solution to chance, when the stake is the existence of a nation?

Were the friends of a protective tariff to appeal to the people, and to say—"By consenting to repeal or suspend the distribution act, we can now obtain a tariff effectually protecting our home labor against foreign labor, lifting, at the same time, our common country from its present prostrate and degraded position to its former exalted and respected rank among the nations of the earth. You of Louisiana may thereby lose from \$33,000 to \$34,000 per annum for some years to come; but the tariff will guard your staple commodities against debasement by foreign labor below their cost of production, and you will receive annually \$2,000,000 more than you now receive. If we persist in our present position, however just we may think it, you are irretrievably ruined; if we abandon it, you are saved;"—can any one doubt the response?

And were the friends of free trade to say to their constituents—"This is the picture of your country, (using the language of the Federalist, at a time when the confederated States found themselves in precisely the same situation as the present Government.) We may, indeed, with propriety, be said to have reached almost the last stage of national humiliation. There is scarcely anything that can wound the pride or degrade the character of an independent people, which we do not experience. Are there engagements to the performance of which we are held by every tie respectable among men? These are subjects of constant and unblushing violation. Do we owe debts contracted for

M—Continued.

the preservation of our political institutions? These remain without any proper or satisfactory provision for their discharge. Have we valuable territories in the possession of a foreign power? These are still retained, to the prejudice of our interest, not less than our rights. Are we in a position to resent or repel the aggression? We have neither troops nor treasure nor Government. Is credit an indisputable resource in time of public danger? We seem to have abandoned its cause as desperate and irretrievable? Is commerce of importance to national wealth? Ours is at the lowest point of declension. Is a violent and unnatural decrease in the value of land a symptom of national distress? The price of improved land, in most parts of the country, is much lower than can be accounted for by the quantity of waste land in the market, and can only be fully explained by the want of private and public confidence, which is so alarmingly prevalent among all ranks, and which has a direct tendency to depreciate property of every kind. Is private credit the friend and patron of industry? The most useful kind, which relates to borrowing and lending, is reduced within the narrowest limits, and this still more from an opinion of insecurity than from a scarcity of money. To shorten the enumeration of particulars, which can afford neither pleasure nor instruction, it may, in general, be demanded what indication of national disorder, poverty, and insignificance that could befall a community, so peculiarly blessed with natural advantages as we are, which does not form part of the dark catalogue of our public misfortunes?—

“Now, to extricate the Federal Government from its present degraded condition; to redeem our character as a nation; in fine, to save our Union, we have to consent to the distribution act being carried into effect, and to create a revenue of \$27,000,000 per annum—to wit: \$1 58 per each individual of the nation;”—

Again, I say, can any one doubt the response?

 No. 7.

During the discussion of the revenue bill in the House of Representatives, the author of this paper, considering the governmental question paramount to any other, as, without an adequate revenue to sustain the national Government, no protection would have been worth having, prepared the following articles, which were successively published in the National Intelligencer.—(See Nos: 1 to 6, in the National Intelligencer.)

AN EX-“LOOKER-ON” IN WASHINGTON.

For the National Intelligencer, June 28, 1842.—No. 1.

In legislation, he who seeks the end should provide the means. No Government can be carried on without a revenue adequate to its working

M—Continued.

expenses. On the floor of Congress, every member seems to feel that the honor of his country demands of him to provide such a revenue. One mode only is proposed, to wit: duties on imports. A report from the Secretary of the Treasury shows the amount required to be twenty-seven millions. The Committee of Ways and Means adopt the same estimate, and no difference of opinion appears to exist among the members upon this point. A *pro formâ* statement is presented by the Secretary of the Treasury, arranged so as to show the result of the proposed duty upon every article of importation into this country. The average receipts of former years are taken as the basis, and the estimates amount to.....

.....	\$32,603,335 27
From which is deducted the expense of collection, say..	5,160,000 00
Leaving net	<u>\$27,443,335 27</u>

If all these premises are correct, what can be the object of members in opposing the duty on tea, coffee, and sugar?

These three items represent, in the estimates of the Secretary, \$9,327,617 89, to wit:

Teas—black—6,660,492 lbs., at 10 cents	\$666,049 20	
green, 13,320,984 lbs., at 15 cents	1,998,147 60	
	<u>2,664,195 80</u>	
Coffee—from Europe, 2,028,512 lbs., at 3 cents	60,855 36	
Other places, 92,967,583 lbs., at 2 cents	1,859,351 66	
	<u>1,920,207 02</u>	
Sugar—brown, 107,955,033 lbs., at 3 cents	3,238,655 99	
white clayed, 12,984,552 lbs., at 4 cents	519,382 08	
Molasses, 19,703,620 gallons, at 5 cents .	985,181 00	
	<u>4,743,214 07</u>	
	<u>\$9,327,617 89</u>	

If these three items be struck out of the estimates, how is the difference to be filled up? Can the remaining articles bear an additional weight of \$9,327,617? Would not such an additional weight carry prohibition to almost the whole of such articles? Would not, then, the contemplated revenue bill be a dead letter, or nearly so? Are these the ends proposed?

For the *National Intelligencer*, July 8, 1842.—No. 2.

Where a revenue is to be raised on imports, the first inquiry should be, what is the amount required? The next, what rate of duty can each article bear, so that the object in view may not be defeated? This appears to have been the course pursued by both the Secretary of the

M—Continued.

Treasury and the Committee of Ways and Means. Duties approaching prohibition cannot be trusted for a revenue.

The chief custom revenues of England—her philanthropy and free doctrines notwithstanding—and of France, are derived from duties on sugar, coffee, and tea. The advantages of these articles for taxation are obvious:

1st. Because of their extensive and general consumption, whereby a sure and daily income is secured.

2d. Because of the small cost to each individual of the nation, whilst yielding a large income for the support of Government; the contribution bearing upon nearly the whole population, each according to his means;

3d. Because of their bulk, and comparatively small value, which render smuggling nearly impossible;

4th. Because of the comparatively small expense attending the assessment and collection of duties thereupon.

To show the operation on each individual of the nation of the duty proposed by the Secretary, a reference to his estimates becomes necessary. He rates tea (black) at ten cents; and green at 15 cents; coffee (except from Europe) at 2 cents; raw sugars at 3 cents; and molasses at 5 cents.

The annual importation of tea is put down at 19,981,476 pounds, or about 1 1-6 pound per individual.

And the annual importation of coffee is put down at 94,996,095 pounds, or about 5 58-100 pounds per individual.

The yearly consumption of sugars is estimated by the Committee on Manufactures at 250,000,000 pounds, or about 15 pounds per individual;

And the yearly consumption of molasses at 23,703,620 gallons, or about 1 1/3 gallon per individual.

Which, for each individual, gives, for the annual surplus cost of his tea, coffee, sugar, and molasses, (supposing the marketable price to be increased to the extent of the duty,) the following result:

Tea, 1 1-6 pound, average duty about 13 cents.....	15 1-6 cents.
Coffee, 5 58-100 pounds, average duty about 2 cents...	11 1-6 “
Sugar, 15 pounds, average duty about 3 cents.....	45 “
Molasses, 1 1-3 gallon, average duty about 5 cents.....	6 2-3 “

Say..... 78 cents;

admitting, for the sake of argument, prices not to be regulated by the invariable rule of supply and demand, but by the rate of duties. In England, coffee from her colonies pays a duty of 12 cents per pound; sugar, ditto, 5 cents per pound; tea pays 50 cents per pound. Foreign sugars and coffee are prohibited. In France, sugar pays a duty of 10 cents per pound.

A reference to Sir Robert Peel's bill, which has obtained so much favor in this country from our press, and from the advocates of free trade in Congress, will show—

1. The net revenue from customs, for 1840, to have amounted to £22,962,600.

M—Continued.

2. That of this revenue, the duty on timber supplied	£1,603,194
on wines and spirits, supplied	4,573,346
on tea and coffee, do.	4,453,618
on tobacco, do.	3,495,686
on sugar and molasses, do.	4,893,733
	<u>£19,019,577</u>

Say on tea, coffee, and sugar, \$44,867,284; on tobacco, \$16,779,292; and to the above enumerated articles may be added cotton, which yielded a revenue of £649,117, or \$3,116,761.

No material change is proposed in the duty on the above article, Sir Robert Peel's free trade principles notwithstanding. The duty on tea, sugar, cotton, and tobacco, remains precisely the same. And why? Because a revenue that can be depended on is needed, and no other article of import can supply it.

Surely those who invoke BRITISH EXAMPLE cannot be seriously opposed to the application of BRITISH PRINCIPLES, as by that Government put into practical operation.

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For the National Intelligencer, July 9, 1842.—No. 3.

When Sir Robert Peel submitted his revenue bill to the House of Commons; and delivered his free trade speech, both were immediately sent for circulation to this country, and are now to be found in every town, in every city, from the frontiers of Canada to the Territory of Florida. Not so, however, with a large folio report, of 364 pages, containing the minutes of evidence taken before a select committee on import duties, preparatory to the action of the House of Commons on this important subject. This report, which happens to be in the hands of the writer of this paper, would have destroyed all the effect it was the intention of the British legislator to produce on our own people and our own legislators; would have shown Sir Robert Peel's bill to have been emphatically a REVENUE BILL; and that the free trade doctrines advocated by him were intended for action—not in Great Britain, but in foreign countries.

A general account, prepared by the inspector of imports of the several articles imported into the United Kingdom in 1838 and 1839, stating in separate columns the quantity imported, exported, and retained for home consumption, with the rates of duty chargeable on each, shows that 862 articles have been divided into eight schedules, as follows:

No. 1, containing 349 articles, producing less than £100 sterling each of custom duties; in the aggregate	£8,050
No. 2, 132 articles, producing from £100 to £500 each . .	£31,629
No. 3, 45 do. do. 500 to 1,000 each . .	32,056
No. 4, 107 do. do. 1,000 to 5,000 each . .	240,733
No. 5, 63 do. do. 5,000 to 100,000 each . .	1,397,324
No. 6, 10 do. do. 100,000 to 500,000 each . .	1,838,630
No. 7, 9 do. do. 500,000 and upwards	18,575,071
No. 8, 147 do. on which no duty has yet been received.	

M—Continued.

Now what are the articles upon which the liberal policy of the British statesman has been chiefly expended? They are as follows:

349 articles contained in schedule No. 1, only produce £8,050

132 articles contained in schedule No. 2, only produce 31,629

147 articles contained in schedule No. 8, which yield no revenue, being prohibited, or charged with a duty they cannot bear.

As to tea, sugar, molasses, tobacco, cotton, wines, spirits, &c., yielding a revenue of upwards of £20,000,000, the duty remains untouched; yet it sounded well in a speech to be able to say, "out of 862 articles, a reduction of duty is proposed on upwards of 600." The whole plan has, however, succeeded wonderfully. The revenue of England will be greatly increased by the admission of articles previously prohibited, or charged beyond the rates they could bear; whilst the bait intended for the American people is in a fair way of being swallowed; and it cannot be said that it has been for want of warning on the part of England herself, for her McCulloch, (page 407,) speaking of the superiority of the British master manufacturers, engineers, and artificers over those of any other country, says:

"It appears, therefore, reasonable to conclude that new beginners, 'having to withstand the competition of those who have already arrived 'at a very high degree of perfection in the art, must be inevitably driven 'out of every market equally accessible to both parties; and that nothing 'but the aid derived from restrictive regulations and prohibitions will be 'effectual to prevent the total destruction of their establishments in the 'countries where they are set up.

"The tariff forced cotton, woolen, iron, and other manufactures, 'into a premature existence in the United States; but we have little 'doubt that, except in the coarse fabrics, and then where it is necessary 'to use large quantities of the raw material, the late modifications (the 'compromise bill) have given the death-blow to the American manufacturing system."

Sir Robert Peel, in his revenue plan, has shown himself not only a great statesman, but a patriot ever watchful of his country's welfare. Experience had taught him that, provided the daily wages of the English artificers and laborers are secured to them, they can well afford to pay for those comforts of life the duty on which is required to enable him to carry on the Government of his country; and from that experience he has been drawing his rules of action; for what is the cost of those comforts or necessaries of life to each individual mechanic or laborer, compared to the loss of his wages, or to their reduction, even of the smallest fraction? This will be the subject of another paper.

For the National Intelligencer, July 12, 1842.—No. 4.

It has been shown, in a previous paper, that admitting the duty on tea, coffee, sugar, and molasses, proposed by the Secretary of the

M—Continued.

Treasury, for the support of Government, to increase their marketable value to the extent of such duty, the extra cost to each individual in the nation would be about 78 cents per annum.

What is this small pittance compared to the daily wages of the working class? A good mechanic, in ordinary times, earns, per annum, at least \$300, and a common laborer \$150. Deprive the mechanic and laborer of their industry, by causing perturbation in the Government, or by debasement from foreign labor, and you deprive them at once of their means of subsistence. Where is the philanthropy of the Legislature, which, under pretence of relieving the working class of a burden measuring at most 78 cents per individual, throws them out of employment, or reduces their wages 50 per cent., as at the present moment? Is it not a most cruel deception to say to the mechanic or laborer out of work, or whose wages are reduced from \$150 to \$75, that he is to have his tea, &c., free of duty? that the Government, in its solicitude for the working class, has relieved him of an annual burden of 78 cents!!—whilst the distress of that mechanic or laborer proceeds from this very pretended relief? Let that mechanic be told "*the 78 cents of duty demanded upon your tea, &c., in the shape of a duty are your portion of the contribution required, that the Government the people have chosen for their common protection and welfare may have the means of carrying into effect its constitutional powers, whereby your wages will be guarded against those sudden fluctuations which are now reducing you to absolute want,*"—can any one doubt what would be the response?

Produce and manufactures are the result of labor combined with capital, and form a whole no part of which can be touched without instantaneous injury to the other parts. Its workings are worthy the attention of the legislator; and the following example is presented, as embracing almost every branch of our industry; it is taken from McCulloch, page 443:

He estimates the quantity of cotton consumed in Great Britain (for 1833) at 240,000,000 lbs.; which, when manufactured, he values at £34,000,000 sterling. This amount he distributes as follows:

Raw material, 240,000,000 pounds, at 7d. per pound	£7,000,000
Wages of 800,000 weavers, spinners, bleachers, &c.	18,000,000
Wages of 100,000 engineers, machine makers, smiths, joiners, &c.	3,000,000
Profits of the manufacturers, interest on capital, wages of superintendents, repair of buildings, flour, coal, &c.	6,000,000

£34,000,000

From which it is seen, that of the above £34,000,000 sterling of manufactured cottons, the producers of that commodity receive seven thirty-fourths, and the operatives thereupon twenty-one thirty-fourths; whilst the master manufacturer, for oil, coal, flour, repairs of building, interest on capital laid out, superintendence, &c., only receives six-thirty-fourths. The same proportions are applicable to the United States, not only for cotton, but also for all other branches of industry.

M—Continued.

Any legislation debasing productive labor necessarily carries debasement in the wages of the operatives and laborers—wages representing more than five-eighths of the cost thereof.

Is it not, then, self-evident that by far the largest interest involved in the tariff question is that of our operatives and laborers, who, for political or other purposes, are used by the designing to throw odium upon the heads of all branches of industry, the ruin of whom would carry ruin to these very laborers and operatives?

For the National Intelligencer, July 15, 1842.—No. 5.

The revenue raised for the support of this Government has sometimes been looked upon as an insurance paid by the people for its protection; and so it should be viewed by the legislator. And small indeed is the premium, compared to the benefits derived, when it is considered that, to guard the general industry and commerce of the people against those heavy fluctuations resulting from inefficient government, and which carry ruin throughout the social order, hardly two dollars are required of each individual in the Union.

The Secretary of the Treasury estimates the necessary expenses of the Government at about twenty-seven millions of dollars; and to obtain a net revenue to this amount, he proposes duties on imports to the amount of about thirty-two millions of dollars. Our population being seventeen millions, the contribution or premium of insurance is under two dollars. Now, what is this contribution, although yielding, in the aggregate, twenty-seven millions of dollars, compared to a depreciation of twenty to fifty per cent. in the general industry of the country, growing out of a disorganized Government, a bankrupt Treasury, and the debasement of home labor by foreign labor?

The census for 1840 states the industry of the Union to be as follows:

Agriculture and horticulture	\$697,652,000
Manufactures, mines, forests, and fisheries	584,389,000

	\$1,282,041,000
Hence our whole annual traffic, including imports, is not certainly over-estimated at	\$1,400,000,000
A depreciation of over twenty per cent. upon such an amount, produces a vacuum of	\$280,000,000

No country, be its wealth what it may, can resist the pressure thereby created. And the first to be crushed are the operatives and laborers; because, as has been shown, by far the largest proportion of the cost of productive labor goes to them in the shape of wages; and their daily wages are their daily subsistence.

In the origin of our present Constitution, and whilst it was in the hands of its very framers, for practical operation, a truly American system was created, which, whilst it supplied the Federal Government with the

M—Continued.

means of carrying into effect its constitutional powers, was laying the basis whereupon to erect the future national industry of our country.

We then possessed, as we now do, all the elements necessary to human comfort; but then they were in a latent state, or nearly so; and it may be said with truth, that the very system which gave life to our Government gave birth at the same time to our national industry. Hence, so long as duties on foreign imports have been in the ascendant, our Union has been seen growing in prosperity and wealth; and the moment a contrary policy was adopted, perturbation has been seen gradually reaching every branch of our home industry, small or great, carrying confusion at the same time to the Government itself. And the reason of this is obvious, and hardly requires demonstration. By the first policy the Federal Government was strengthening its original basis—by the latter, it was undermining it. And it required no prophet to predict, with Mr. McCulloch, the English economist, that “by the compromise bill a death-blow had been given to the American manufacturing system.” Well might he have added, “and to the Government itself.” For both having been placed on the same groundwork, that groundwork failing, neither could have been expected to retain its equilibrium. Facts are the only true basis of the science of political economy; theories denying this principle, are of the domain of ignorance and folly. To the departure from these truths, in 1832 and 1833, may be traced all the evils now accumulating, with a frightful rapidity, upon this devoted country. The compromise bill has just completed its revolution. What were the hopes of its framers? and what have been its effects? What is the condition of our farmers, of our working class, of our manufactures, and of our commerce, throughout the Union? What is the situation of our democratic Government, on this its sixty-seventh anniversary?

Is there a single branch of industry—agricultural, manufacturing, or commercial—throughout the Union, which is not verging towards absolute ruin?

Are not wages lower than they have ever been seen, and are not mechanics, artificers, and laborers, by tens of thousands, to be met, in all our large cities, without employment?

Is not the Government itself threatened, at this moment, with dissolution?

These are all grave questions for the consideration of our legislators.

For the National Intelligencer.—No. 6.

ON THE NEW TARIFF BILL.—It must be a source of deep regret to every true lover of his country, that questions involving the very existence of the Union should have ever been used for political purposes by either of the two great parties which, for the last twelve years, have been disputing the ascendancy.

Without a revenue, our present Constitution would be a dead letter.

M—Continued.

Without a fixed currency or measure of value, no social order can exist. These two questions being, therefore, questions of existence, should have remained undisturbed. For, be the triumphant party which it may, powerless would it be without a revenue and without a fixed currency. Both should have been respected as a kind of neutral ground—as a thing to be held as sacred as the Constitution itself; the one being, as it were, the correlative of the other—the moving power of the machinery. It is now useless to discuss the doctrines of free trade and of home protection. Necessity has settled the question. No free trade can exist whilst a revenue is derived from imports; and the revenue now required to sustain this Government carries ample protection to our home industry.

The bill passed by the House of Representatives may, therefore, be considered a revenue bill, and as such we trust it will meet the approbation of the Senate.

The amendments adopted not having materially changed the pro forma statements submitted by the Secretary of the Treasury, (based upon the supposed importation of an equal amount of the enumerated articles to that of 1840,) a division into 8 schedules will give 154 articles, as follows:

Schedule 1 contains 17 articles, which will produce a revenue under \$100, and a total revenue of.....	\$682 02
Schedule 2 contains 32 articles, which would produce a revenue of \$100 to \$1,000, and a total revenue of...	11,289 99
Schedule 3 contains 17 articles, which would produce a revenue of \$1,000 to \$5,000, and a total revenue of..	48,289 32
Schedule 4 contains 65 articles, which would produce a revenue of \$5,000 to \$100,000, and a total revenue of.	1,614,434 76
Schedule 5 contains 9 articles, which would produce a revenue of \$100,000 to \$200,000, and a total revenue of..	1,372,544 07
Schedule 6 contains 6 articles, which would produce a revenue of \$200,000 to \$1,000,000, and a total revenue of.....	3,002,311 85
Schedule 7 contains 8 articles, which would produce a revenue of \$1,000,000 and upwards, and a total revenue of.....	26,318,898 31
	<u>\$32,368,460 32</u>

Schedule 8 contains free goods, embracing a great variety of articles. All articles of the same kind have been summed up into one.

In a previous paper it has been shown that the British tariff, arranged also into 8 schedules, contains 862 articles, and that out of £22,962,610, schedule 7, representing only 9 articles, amounts to £18,575,071; and that, in the modifications proposed by Sir Robert Peel, this 7th schedule remains untouched, his free trade speech notwithstanding. This is the proper place to bring into juxtaposition the articles composing the 7th schedule of both countries:

M—Continued.

British Schedule.

1. Timber	£622,261
2. Wood	572,595
3. Cotton and wool	557,892
Articles of food—	
4. Coffee	£685,082
5. Spirits	2,795,222
6. Sugars and molasses	4,657,610
7. Tea	3,362,035
8. Tobacco	3,476,317
9. Wines	1,846,057
	<hr/>
	16,822,323
	<hr/>
	£18,575,071
	<hr/>

Schedule of the bill now before the Senate.

1. Woolen manufactures	\$3,396,675	86
2. Cotton do.	1,974,894	42
3. Linens	1,153,566	50
4. Irons, and manufactures of	2,695,629	31
5. Silks	3,891,492	28
6. Non-enumerated articles	1,240,535	80
{ 6. Articles of food—Teas	\$2,668,340	80
{ 6. Coffee	1,920,207	02
7. Sugar and molasses	4,743,214	07
8. Spirits and wines	2,634,342	25
	<hr/>	
	11,966,104	14
	<hr/>	
	\$26,318,898	31
	<hr/>	

The above statements show conclusively that so long as a revenue is to be derived from imports, articles of food must be depended upon for a fixed income—to wit: articles which, being of universal consumption, produce a large daily income, independent of all commercial vicissitudes, and which, although yielding in the aggregate a very large revenue, bear only lightly upon every individual of the nation.

Suppose, for argument's sake, that the Senate should be disposed to strike from the bill before them the \$11,966,104 to be raised on articles of food or necessities of life. In order to obtain the revenue required to substitute it, they would be compelled to increase the duties on the remaining articles upwards of .83 per cent. Would not such increased duty carry effectual prohibition to every one of those articles? And then what would become of the Government, which also ought to be entitled to some protection? Could the vacuum be filled by the articles in the other schedules? There are only four articles which could bear an increase—to wit: coals, salt, spices, and fruits, which already represent

M—Continued.

upwards of \$2,000,000; and besides, three of them, amounting to upwards of \$1,700,000, are also articles of food.

Can silk be relied on for a revenue? The importations in 1840 were \$11,916,612 less than in 1839, and \$463,986 less than in 1825, when paying a heavy duty. Can woolens? The importations of woolens in 1840 were 50 per cent. below those of 1839. Can linen goods? The importations in 1840 were upwards of \$125,000 less than in 1834? and, duty free, they hardly average more than \$800,000 a year.

Let articles of food be struck out of the bill of the House, and protection will be obtained—nay, more than that, complete and effectual prohibition. But then the Government will be left without a revenue.

Much is it to be deplored that politicians should have attempted to render the duty on necessaries of life odious to the people; for sooner or later these articles will have to bear nearly the whole of the expenses of this Government. Our manufactures of all sorts are making gigantic strides, and as the skill of our artificers and operatives increases, foreign manufactures must decrease and gradually dwindle to nothing, as in England. Dr. Browning, the great advocate of free trade, being questioned by a committee of the House of Commons, stated it to be his opinion that the British tariff should be limited to ten or twelve articles "I would," says the Doctor, "begin by considering the articles which are, upon our present system, most productive; such as sugars, teas, spirits, tobacco, wine, coffee, cocoa, timber, and such articles, stopping at the point where the foreign article competes with any article of British production."—(See evidence before the Select Committee on Imports, 1841.)

"A LOOKER-ON."

 No. 5.

To the honorable the Senate and House of Representatives of the United States in Congress assembled.

The undersigned, planters and sugar manufacturers of the State of Louisiana, beg respectfully to state:

That it is only after losses have reached their height—that events have proved that under the practical operation of the compromise bill of 1833, our agriculture and our commerce, as well as our manufacturing interests, are not only paralyzed, but brought to the very verge of absolute ruin—that they, for the first time, approach the representatives of the nation, in Congress assembled, earnestly to pray them to come to the relief of an industry involving an outlay of capital of \$52,000,000, the destruction of which, besides causing a national loss to an extent beyond calculation, would lead to the expropriation of almost every planter connected with it.

That against the theories discarding discriminating duties intended to foster home labor—which have brought every department of our Government into dispute; which have made, with few exceptions, every

M—Continued.

mechanic, every manufacturer, every merchant, every farmer, every corporation, in our once happy Union, a bankrupt; and which at length after a long struggle, are shaking our Government itself to the very foundation—the undersigned beg most respectfully to oppose the authority of one of our ablest and most honored statesmen.

In 1785, Thomas Jefferson was one of the most ardent and strenuous advocates of free trade; his opinions in 1816 were as follows, (Niles's Register, vol. x, page 25—letter to Benjamin Austin:)

“Compare the present state of things with that of '85, and say whether an opinion founded in the circumstances of that day can be fairly applied to those of the present. We have experienced what we then did not believe—that there exists both profligacy and power to exclude us from the field of interchange with other nations; *that to be independent for the comforts of life, we must fabricate them ourselves.* We must now place *the manufacturer by the side of the agriculturist.* The former question is suppressed, or rather assumes a new form. The grand inquiry is now, *shall we make our own comforts, or go without them, at the will of another nation?* He, therefore, who is now against domestic manufactures, must be for reducing us either to a *dependence on that nation*, or be clothed in skins, and to live like wild beasts, in dens and caverns. *I am proud to say I am not one of them.* Experience has taught me that *manufactures are now as necessary to our independence as to our comfort*; and if those who quote me as of a different opinion will keep pace with me in purchasing nothing foreign where an equivalent of domestic fabric can be obtained, *without any regard to difference of price*, it will not be our fault if we do not have a supply at home equal to our demand, and wrest that *weapon of distress* from the hand which has so long wantonly violated it.”

That the fallacy and suicidal tendency of the doctrines of '85—partially revived in 1833—are now fully proven by their practical operation during the last eight years, which has brought distress unprecedented, ruin and desolation to every class of society, to every branch of industry, throughout the United States.

That in one of the papers annexed to the report of the Committee on Manufactures of 31st March last, and particularly referred to by said Committee, it is stated—

“That there were imported into the United States, in 1840, of raw sugar, 121,000,000 lbs., valued about \$5,600,000.”

“That the great bulk of these importations were from six countries, to wit: the Danish West India islands, Dutch East Indies, Philippine islands, Cuba and other Spanish islands, and the Brazils; and that our exports during the same year, to those markets, amounted to \$9,390,026.”

“That this trade gave employment to 13,056 men, 319 boys, and 1,787 vessels, measuring 289,639 tons.”

The undersigned respectfully beg to observe, that the above exhibit gives only a one-side view of the trade in question. That a reference to the report of the Secretary of the Treasury will show our imports to the above countries for 1841 to have been as follows to wit:

M—Continued.

	Free goods.	Ad. val.	Specific.	Total.
Danish West Indies.....	\$186,153	\$37,618	745,406	\$969,177
Dutch West Indies.....	255,845	111	140,523	396,479
Cuba.....	3,557,967	220,473	6,057,037	9,835,477
Other Spanish islands ..	154,051	1,424	1,743,257	1,898,732
Philippine Islands.....	164,873	89,403	195,975	450,251
Brazil.....	4,646,185	2,381	278,730	4,927,296
	<u>\$8,965,074</u>	<u>\$351,410</u>	<u>\$9,160,928</u>	<u>\$18,477,412</u>

And our exports as follows :

Danish West Indies.....	\$918,931
Dutch West Indies.....	259,438
Cuba.....	5,331,471
Other Spanish West Indies.....	740,860
Philippine Islands.....	90,589
Brazil.....	2,145,863
	<u>\$9,487,152</u>

From which it is evident—

1. That for the \$18,477,412 of imports from the above countries, we have to pay yearly in specie, or in European bills equal to specie, \$8,990,260!!!—the balance being the amount of our exports.

2. That our imports of coffee and other free articles, amounting to nearly the total amount of our exports, (nearly the whole amount of sugars imported,) have to be paid for in *specie*, or in bills equal to specie.

3. That our imports from Cuba and other Spanish islands amount to \$11,134,239, of which \$3,712,018 consists of free goods; and our exports to those islands, including \$1,276,253 of cotton in transitu, only amounting to \$6,072,331, the balance (say \$5,061,905) we have annually to provide for in specie, or bills equal to specie.

That whilst so large a proportion of our imports from Cuba and the other Spanish islands are admitted in the United States free of duty, and whilst the compromise bill contemplates a final reduction to 20 per cent. ad valorem on sugars, our flour pays a duty in those islands of \$11 50 per barrel, or 275 per cent. more than its cost of production; and it is well known that efforts are making in Spain to close their ports altogether against the introduction of that article.

That the 121,000,000 lbs. of raw sugars now imported from foreign countries, if produced by Louisiana under the fostering care of Government, would employ exactly the same number of men, boys, and shipping, for their transportation to the consumers throughout the Union, as now required for the transportation and distribution of the same quantity from foreign countries, with this difference: that the whole amount of such traffic would remain among our own people, whilst for this sugar from foreign countries we have now to pay annually \$5,500,000 of specie or European bills.

That the 121,000,000 lbs. of sugars now imported from foreign coun-

M—Continued.

tries, if produced by Louisiana, would require the same quantity of lumber, nails, hoops, engines and mills, castings, pottery, &c., as now needed by our foreign competitors.

That the 63,000 lbs. of refined sugars now produced from foreign importations, if manufactured by Louisiana, or from Louisiana sugar, would require the same quantity of fuel, paper, twine, nails, copper works, castings, pottery, machinery, &c., as are now used in the refining of the same quantity of goods; and for transportation to the consumers throughout the Union would need exactly the same power of transportation.

That, were the labor of Louisiana effectually guarded against debasement by foreign labor, the large sugar planters would soon refine such portion of their sugars as might be required for the consumption of the United States. That there is already a large estate which, for the last four years, has been turning out about 700,000 lbs. annually of refined goods, equal to any manufacture from foreign raw sugars; the boiling is in vacuo, and the operation of refining begins under the granulating point, whereby the yield is considerably increased, less molasses being created than when the granulation takes place in open fire. The process has been eminently successful, and the goods can be afforded at as low prices as from any refineries of foreign sugars.

That nothing but the prostrated condition of our sugar planters, in consequence of the operation of the act of 1833; has prevented their following the example thus cited; the copper works and machinery of the vacuo process requiring an outlay of at least \$20,000.

That the number of sugar estates in 1828 amounted to 308.

That from 1828 to 1833 the number gradually increased to 691.

That, under the tariff of 1816, the State of Louisiana was already supplying one-half of the sugars required for the consumption of the United States, and was bidding fair soon to meet the entire consumption.

That before the last three hundred and eighty-three estates could be brought into full operation, the tariff of 1833 was adopted; that one hundred and fifty-six estates have already been compelled to abandon their sugar works under the effects of this act; that its further action cannot fail to annihilate this important branch of national industry; that there is no branch of industry in our country which is not directly or indirectly benefited by a tariff judiciously laid.

That, at a low estimate, the five hundred and twenty-five estates yet in operation expend annually \$2,000,000 for repairs of five hundred and twenty-five engines and mills, and for

Castings,	Clothing,	Carts and	} <i>The product of eastern and western States.</i>
Hats,	Implements of husbandry,	wheels,	
Shoes,	Nails,	Corn and flour,	
Beef,	Pork,	Fish,	
Tobacco,	Whiskey,	Hoops,	
Mules,	Horses and cattle, &c.,		
and for overseers and engineers.			

Whereby it is seen that mechanics, manufacturers, and agriculturists,

M—Continued.

throughout the Union, are directly interested to the amount of \$2,000,000 per annum in the sugar industry.

That the last crop of sugar is estimated at 80,000 hogsheads, or about 80,000,000 pounds, and 4,000,000 gallons of molasses; that prices this year are hardly averaging three cents for sugars and twelve cents for molasses, which represent a gross amount of \$2,800,000, of which, as above stated, \$2,000,000 are required for the working expenses during the year, and go to other branches of industry, whilst the proprietors will only receive \$880,000, being 1 69-100 per cent. on the capital invested of \$52,000,000.

Such has been the result of the struggle brought on by the compromise bill between foreign and home labor! A home product of a necessary of life, hardly reaching fifty per cent. of the annual consumption of the country, thus finds itself debased by foreign labor nearly seventy per cent. below its cost of production!! No other part of the world offers such an anomaly. And what is the consequence of such a melancholy state of things? Complete derangement in the equilibrium between supply and demand, and perturbation in every branch of industry, from the wealthiest proprietor down to the humblest mechanic and laborer. Thus it is, that the sugar planter being of necessity compelled to raise the provisions he was wont to draw from the western States, those States find themselves suddenly deprived of a market for their surplus provisions, whereby, their ordinary annual supply exceeding the wants of consumption, debasement naturally ensues, which is now exemplified in our market to a frightful extent. Thus it is, also, that as our sugar works are abandoned, extra-production carries debasement to cotton, rice, and in fine to every article to which is transferred the working power of the abandoned cane fields; for no large industry can be destroyed in a country without producing depreciation in every other branch of industry in the same country, and perturbation and distress throughout the nation.

That on the subject of protecting the labor of our own people, Thomas Jefferson says, in his letter to William Simpson, Esq., dated 1817, (Niles's Register, vol. xi, page 401:)

"I have read with great satisfaction the eloquent pamphlet you were so kind as to send me, and sympathize with every line of it; I was once a doubter whether the labor of the cultivator, aided by the creative powers of the earth itself, could not produce more than that of the manufacturer alone, and unassisted by the dead subject on which he acted; in other words, whether the more he could bring into action of the energies of our boundless territory, in addition to the labor of our citizens, the more would not be our gain. But the inventions of the later times, by labor-saving machines, do now as much for the manufacturer as the earth for the cultivator. Experience, too, has proved that mine was but half the question; the other half is whether dollars and cents are to be weighed in the scale against real independence; the question is then solved, at least so far as respects our own wants.

"I much fear the effects on our own infant establishments of the policy avowed by Mr. Brougham, and quoted in the pamphlet. Individual British

M—Continued.

“merchants may lose by the late immense importations, but British commerce and manufactures in the mass will gain by beating down the competition of ours in our own markets.”

That the action of foreign sugars upon our home sugars, for the last three or four years, has been precisely the same as that contemplated by Mr. Brougham, and above quoted—*“beating down the competition of our own labor in our own markets.”*

That as a revenue is to be raised to carry on our Government, the general welfare requires that such revenue should be so arranged as to afford encouragement to our manufactures and agriculture, that our home labor may not be debased by foreign labor; that, in the words of Thomas Jefferson, we may be *“really independent.”*

That by effectually guarding our sugars against debasement by foreign labor, your honorable bodies will not only protect that branch of industry, but also, as before said, cotton, rice, and all other agricultural products that can be raised in the southern States, by the simple reason that, should the want of sufficient protection compel our sugar planters to abandon the culture of the sugar-cane, the 40,000 hands now employed by them would carry depreciation in cotton, rice, or any other agricultural product to which they would of necessity be applied; by excess of production; whilst the Union, at the same time, would be again placing itself in entire dependence on foreign countries for a necessary of life already requiring thirteen to fourteen millions dollars per annum. That efficient protection, on the contrary, so that 5 cents at least might be depended upon for raw sugars, would soon enable the planters of Louisiana to increase the culture of the cane, to the full annual demand of the country—say about 250,000,000—which would require 60,000 hands more at least, who, being supplied by the cotton growers, would reduce the excess of production in the latter staple, and advance its value to at least its cost of production. This would also have the effect of creating a gradual demand for at least six hundred engines and mills from our foundries throughout the Union, representing a sum of at least three millions dollars; and kettles, implements of husbandry, copper works, mules, horses, &c., to a much larger amount. And all this home labor would require as many sea and inland vessels, and give employment to as many men and boys, for distribution among the consumers of the Union, as if performed by foreign countries, and would in nowise diminish our exports to the West Indies, as we now import from those islands, as before shown, an equal amount of coffee and other now free articles, or nearly so, whilst it would rid us to a considerable extent of the present annual drain of eight or nine millions dollars specie we have now to pay to the West Indies for our supplies therefrom, over and above our exports, which of itself would be of immense national importance.

And the undersigned, in conclusion, beg respectfully to state their conviction that, in the present prostrated condition of the sugar interest, nothing short of three cents duty on raw sugars, and other qualities in proportion, can avert the calamity about visiting every sugar planter of Louisiana, and to add that, even setting aside all other considerations,

M—Continued.

the sugar interest having grown under the revenue tariff of 1816, and under that tariff millions and millions of dollars having been permanently invested in works which cannot be destroyed without the most ruinous consequences to the parties who have embarked their fortunes in them, it is but sheer justice to them that the same duty of 1816 should be continued so long as a revenue is required to carry on the Government, and it is derived from the same source.

All which is respectfully submitted.

Edmund J. Forstall to the Secretary of the Treasury.

NEW ORLEANS, November 10, 1845.

SIR: I handed, on the 29th ultimo, to the Collector of this port, for transmission to you, my answers to certain interrogatories propounded by the Department under your charge. To these answers are appended several papers relative to the introduction of foreign sugars under the molasses duty, very much to the injury of the public Treasury. These papers were drawn up pending the discussions of the tariff of 1842; since then great improvements have taken place in the mode of boiling molasses, which it is my purpose to bring under your notice.

Sugar is, and has ever been, a revenue article. So it is in England and on the continent of Europe:

1st. Because of its extensive and general consumption, whereby a sure and daily income is secured, be the vicissitudes of commerce what they may.

2d. Because of its small cost to each individual of the nation, whilst yielding a large income for the support of Government, the contribution bearing upon nearly the whole of the population, each according to his means.

3d. Because of its bulk and comparatively small value, which render smuggling nearly impossible.

4th. Because of the comparatively small expense attending the collection of duties thereupon.

Dr. Browning, the great advocate of free trade, being questioned by a committee of the House of Commons, stated it to be his opinion that the British tariff should be limited to ten or twelve articles. "I would," says the Doctor, "begin by considering the articles which are, upon our present system, most productive, such as sugars," &c., &c.

The classing molasses as an article distinct from sugar for dutiable purposes, and rating them at $4\frac{1}{2}$ mills per pound, whilst laying a duty of $2\frac{1}{2}$ cents per pound on raw sugars, of which they are a component, was offering a premium to ingenuity and skill too great to be resisted; and both have been at work these last few years with all the might of our enterprising people, and upon a scale which must have told upon the public revenue, although not detected.

Whether through chance, or with a view to the protection of the reve-

M—Continued.

nue, Congress in 1828 increased the duty on molasses 100 per cent.—say to 10 cents per gallon instead of 5: and the duty on sugar remained the same; this was closing the door effectually to all importations of sugars under the molasses duty, it being very nearly the proportionate value between sugar and molasses, with its granular qualities.

In England, where a skillful chemist is always attached to the customs, this important subject met with a thorough investigation, (see Minutes of evidence before a select committee, on the use of molasses, July 21, 1831, British State Papers,) and the duty was then as follows:

On West India sugars, £1 4s. per cwt.—or \$5 33 per cwt.

On molasses, 9s. per cwt.—or \$2 per cwt.

At the same proportionate value, raw sugars, by the tariff of 1842, having been rated at 2½ cents per pound, molasses should have been taxed at ten cents per gallon.

In 1832, no doubt through the same influence that was seen at work in 1842, the duty on molasses was again reduced 50 per cent.—say from ten cents, the then duty, to five cents per gallon; whilst the reduction on raw sugars was only one-sixth—say two and a half cents per pound instead of three cents.

When, under the compromise bill, linens were made free, all foreign cottons that could be made, by their dressing and finish, or by the introduction of a small portion of linen thread, to imitate linen goods, were so prepared in Europe for our markets, and there is no telling the amount of goods that were so introduced duty free.

The effect upon our revenue by the reduction of the duty on molasses to 5 cents per gallon, whilst sugars were made to pay 2½ cents, was precisely the same as above described for cottons.

The art of boiling molasses into sugar and refining the same has been known in England and Scotland for many years, and princely fortunes have been realized by the first operators. It may be said to have found its way to this country, and firmly seated itself, for, since the passage of the tariff of 1842, establishments upon the most extensive scale have been formed in New York and other places for the boiling and refining of molasses into sugar; nor has it confined its location to the East, for some of our sugar planters have been already working upon that system. On the Lizardi plantation, last year, the molasses drained from 1,085,000 lbs. of raw sugars were boiled into sugar, and produced 200 hogsheads, which were sold at five cents; the product was about 40 per cent., with a residuum of molasses, which were sold as such, although in special establishments the process might be pushed further. Many other planters also worked their molasses to advantage, and no doubt that in a few years the practice will become general throughout the State.

As before observed, molasses should have been classed as the second product of sugar, of which they are a component. To have made it a distinct article from syrup, which has been taxed 2½ cents, and subjected to forfeiture when entered under the designation of molasses, was quite

M—Continued.

irrational. The object of our legislators in taxing syrup at the full sugar duty, although containing nearly one-half of its weight in water, was evidently to guard the revenue against the introduction of sugars under the molasses duty. But this was a very poor remedy, as will be hereafter shown, for an evil of their own creation, to wit: the reduction to 4½ mills per pound of the duty on molasses, whilst, for purposes of revenue, sugars were taxed 2½ cents; and this must be obvious to the least conversant with such matters, when these liquids, with their respective components, are brought into juxtaposition.

Syrup is a solution of sugar and water, the quantity of solid sugar varying according to the density of the liquid; at 36° Beaumé, 1 gallon weighs 11 lbs. and a small fraction over, and contains of solid sugar about 7 pounds 4 ounces.

Molasses—I have no data for Cuba; I therefore take our own (Louisiana.) One gallon, at 40° Beaumé, weighs 12 lbs., and contains—

Sugar	8 22-100 lbs.
Saline matters	48-100 “
Water	3 30-100 “
	<u>12 lbs.</u>

These saline matters are more or less abundant according to the maturity of the cane, and constitute the chief difficulty in granulation. In Cuba, cane-juice averages 10°; in Louisiana hardly 8°; hence granulation in the former is far easier than in the latter for both sugars and their second produce, molasses or syrup.

The above statement shows that in both liquids the chief ingredient is sugar; and that the only difference between them is the presence, in the latter, of saline matters, which, until lately, in Louisiana molasses rendered their granulation extremely difficult.

And now as to the effect of the molasses duty and of the late improvements in boiling and refining to meet the requirements of the tariff of 1842.

Molasses are known in commerce as the drainings of raw sugars put up in hogsheads.

Per statement of the Treasury Department, there were imported into the United States during the year ending June 30, 1844, of molasses 249,428,872 lbs., or about 22,675,352 gallons.

Of this enormous quantity, there were received from Cuba, 194,059,165 lbs., or about 17,641,742 gallons.

It is well known that the planters of Cuba refine nearly the whole of their crop of sugar. I have no data to show exactly the number of hogsheads of raw sugars produced; but so insignificant is the quantity that it is not mentioned in the annual official report of the Intendant of that island. But even supposing it to be 25,000 hogsheads, the drainings from such a quantity of raw sugars in Cuba, where the saccharine matter from the cane is so rich, and so much freer from saline matter than here, cannot be more than about 500,000 gallons—from which it is evi-

M—Continued.

dent that upwards of 17,000,000 gallons of the molasses imported from the island of Cuba, as above, and designated and entered as such in our customs, were not molasses, but syrups, being the drainings of refined sugars. Nor do they bear that name in the island, where they are designated by the word "miel," in contradistinction from molasses, the drainings of raw sugars. On their shipment to this country, however, they assume the name of molasses, like our cottons, which, under the compromise act, were returned to us from Europe as linens.

The process of refining in Cuba is as follows: The saccharine matter is boiled to the refining point, so as to bear the process of claying. The sugar is then carried to large moulds, and there operated upon in precisely the same manner as in a regular refinery. Each loaf gives three qualities, to wit; *white*, *brown*, (known in commerce as *quebrado*,) and *cucuruches*, which is the lowest quality. The syrups from these three qualities are not separated, but are suffered to mix together in the same vessel. These syrups, of course, receive a large quantity of sugars in solution from the white and quebrado qualities, through the percolation of water necessary to claying.

Each mould of 75 lbs. produces about 35 lbs. of solid sugar, and about 40 lbs. of "miel;" which applied to the crop of 1840, (see statement 3, appended to my answers,) say 321,595,900 lbs. of solid sugars, represent for the crop of "miel" that year 367,538,171 lbs., or about 33,412,561 gallons.

Supposing raw sugars in Cuba to produce 35 gallons of molasses per 1,000 lbs. of solid sugar, which is the extreme quantity ever produced in the British West Indies, (see minutes of evidence in the British State Papers, 1831,) it would have required 954,644,600 lbs. of solid raw sugar to have produced such a quantity of molasses; and, as before seen, the crop of solid sugar of all kinds in 1840 only reached one-third of that quantity, from which it appears conclusive that the "miel" of Cuba entered in the United States as molasses contains at least two-thirds of sugar in solution. But, be this as it may, it is now proved beyond all doubt that the so-called molasses of Cuba are now worked into sugar to the very best advantage; that by a first boiling they can be made to yield at least fifty per cent. of their weight of solid sugar, with a residuum of syrups which, if reboiled, will yield a further quantity; and that Louisiana molasses, on a first boiling, are actually made to yield forty per cent. of solid sugar, with a residuum of molasses which, if reboiled, would also give a larger quantity of solid sugars.

This is the place to show the effect upon the public revenue of the branch of industry in question:

Cuba "miel" and foreign molasses imported into the United States during the year 1843-'44, as before stated..... 249,428,872 lbs.

Duty 4½ mills..... \$1,122,429 92

Supposing the above "miel" and molasses boiled into sugar, the product of solid sugar fifty per cent., and the residuum to be sold as molasses, the result would be as follows:

M—Continued.

Solid sugar, 124,714,436 lbs.; duty saved $2\frac{1}{2}$ cts. per lb.,	\$3,117,860 00
Molasses, 112,242,993 lbs. do. $4\frac{1}{2}$ mills do.	505,090 00
Dirt, 12,471,443 lbs.	
	<hr/>
249,428,872 lbs.	3,622,950 00
Deduct duty on "miel" and molasses imported as above.	1,122,429 92
	<hr/>
Gross profits of the operators.....	\$2,500,520 08
	<hr/>
A yield of 40 pounds of solid sugar on 100 lbs. "miel" or molasses would still make a difference in the duties in favor of the operators, and per contra against the public revenue, of.....	\$1,784,195 00

And this loss to the revenue might be greatly increased by the operators refining for export, whereby they would receive a bounty of $3\frac{1}{2}$ cents per pound of refined goods.

The above calculations are based upon the supposition that the whole of the molasses and "miel" imported are worked into sugars.

The only effectual check to all this is, to tax molasses at one cent per pound when raw sugars are taxed two per cent.; which, as before observed, is the relative value between raw sugars and molasses and sugars in solution. All this will of course be denied by the parties interested, and statements and calculations will be brought forward to destroy all my premises; but your Department has it in its power to test their truth before any action can be taken by Congress in this matter, by directing our collector, or any other public officer in this place, to attend personally the working of molasses into sugar in one or more of our sugar estates, and to report the result. Indeed, the very fact of large establishments having been formed in New York and elsewhere for the purpose of boiling molasses into sugars, be the yield what it may, should of itself carry conviction to all but those directly interested.

As from all appearances the present tariff is to be again brought under discussion, permit me, in view of the importance of the subject, here to state a few facts connected with its final passage, which may serve to guard the important branch of revenue which makes the subject-matter of this letter, against all undue action.

Pending the discussions of 1842, every effort was made to reduce the duty on foreign sugars, and to increase the drawback on refined goods; and in the report made by the chairman of the Committee on Manufactures, a memorial was introduced from the sugar refiners, or a large number of them, declaring that, "to produce 52 pounds of refined sugars it required $66\frac{2}{3}$ pounds of brown sugar, and $33\frac{1}{3}$ of white; and that, to return the duty paid on the importation of the raw material, the whole duty paid on 100 pounds, as above, should be returned on each 52 pounds of refined goods exported." This memorial was strongly

M—Continued.

backed by the committee. The chairman of the finance committee had proposed a drawback of $3\frac{1}{4}$ cents, to the great dissatisfaction of the refiners, and as the bill was going through its last reading, a call for information from the Treasury Department was made. The only information then in the hands of that Department was a report made by Mr. Cambreleng, in 1832, which fully corroborated the statements made by the memorialists. The call had hardly been made, when bushels of this report, in print, were to be found in every corner of the House. To counteract this, I immediately placed (through Mr. E. D. White) in the hands of the chairman of the finance committee the French and English debenture laws, (to be found in the library of Congress,) proving that, although the report of Mr. Cambreleng might have been true in 1832 for the United States, it was then utterly false—that a complete revolution had taken place in this country in the process of refining, by the introduction of Howard's plan of boiling *in vacuo* whereby every 100 pounds of brown sugar, without any mixture of white, are made to produce at least

75 lbs. refined goods,
 10 lbs. bastards,
 10 lbs. sugar-house molasses,
 5 lbs. dirt.

This settled the question. Had the refiners succeeded in obtaining the drawback claimed by them as a mere return of duty on the raw material used, they would have been in the receipt of \$2,000,000 and upwards over the duty received by Government. It was not a drawback they had petitioned for, but an enormous bounty. On the last day of the discussion, it was perceived that, by the working of the section relative to sugar, brown clayed sugars had been omitted, and that the duty thereon, falling under the denomination of non-enumerated articles, would be 20 per cent. ad valorem, or about five-eighths of a cent. This would have been fatal to the Treasury—quebrado sugars, which form by far the largest portion of the Cuba crop at five-eighths of a cent duty, and the drawback on refined goods at $3\frac{1}{4}$ cents!

Both parties in Congress had come to the resolution not again to open the discussion, but to pass or reject the last bill reported, as then drawn up. The danger was imminent. I was preparing the necessary statements to show the practical operation of the section, when I was requested by the President of the United States, through Mr. R. M. Carter of this place, to call immediately at the Treasury Department on matters of vital importance to this State. I immediately waited upon the Comptroller, [Mr. McCulloh,] who informed me that by legal decisions, and in accordance with the usage of the Department, no other construction could be put on the section in question, if passed as worded. The conference was a short one; there was no time to be lost; the last vote upon the tariff was being taken in the House of Representatives. Having satisfied the Comptroller that I was fully prepared for the exigencies of the moment, I hastened to the House and addressed a note

M—Continued.

to Mr. E. D. White, with a statement of the workings of the section, if passed as worded; it was as follows:

“SEC. 8. *First.* On raw sugars (commonly called brown sugar) not advanced beyond the raw state by claying, boiling, clarifying, or other process, and on syrup of sugar or of sugar-cane, $2\frac{1}{2}$ cents per pound. On white sugars, (commonly called clayed sugars,) when advanced beyond the raw state, by claying, boiling, clarifying, or other process, and not yet refined, 4 cents per pound.”

Had this section passed as above worded, the effect upon the revenue would have been as follows:

Averaged value of clayed sugars (quebrado) in	
Cuba	3 cents.
Suppose 1,000 pounds, at 3 cents	\$30
Duty 20 per cent. ad valorem	6, or 60-100 per lb.
1,000 pounds quebrado sugar, yield as before shown:	
750 lbs. refined goods.	
100 lbs. bastard, or low sugars.	
100 lbs. sugar-house molasses, or about 9 gallons.	
50 lbs. dirt.	

1,000 lbs.

Drawback allowed on refined sugars when exported, $3\frac{1}{4}$ cents,	
on 750 pounds	\$24 37 $\frac{1}{2}$

Which would have been a bounty on every 1,000 pounds sugar,	
over the duty paid, of	18 37 $\frac{1}{2}$

Besides a residuum of 100 pounds of common sugars and 9 gallons of molasses, which would have remained duty free.

Supposing the introduction, under this section, of 100,000,000	
pounds of such sugars—and the quantity might have been	
double—and the actual drain upon the Treasury, over the	
duty paid, would have been	\$1,837,500
Add loss upon the residuum, say 10,000,000 pounds	
low sugars at $2\frac{1}{2}$ cents	\$250,000
10,000,000 pounds molasses, or 900,000 gallons at	
5 cents per gallon	45,000
	<u>295,000</u>

\$2,132,500

My note to Mr. White, and the above statement, were immediately placed in the hands of the chairman of the finance committee. He saw through the whole matter at once; and although then following the bill through its last stage, he did not hesitate to take it up, and to propose, without any comments, as a “verbal correction,” the following amend-

M—Continued.

ment, which I had prepared in view of the resolution of the House not to open the debates, to wit: to strike out "white" and to insert "on all other;" and this was adopted without a single observation, although making a difference of millions of dollars, pro or con, to the parties interested. That part of the section then read thus: "on all other sugars; (commonly called clayed sugars,) when advanced beyond the raw state, by claying, boiling, clarifying, or other process, and not yet refined, four cents;" this of course embraced brown Havanas, which are all clayed. The bill was sent to the Senate, where the refiners confined their action to obtaining the reduction to 2½ cents of the duty on Havana browns, and to preventing the molasses duty being increased, notwithstanding all my efforts to the contrary.

I am, respectfully, your obedient servant,

EDM. J. FORSTALL.

Hon. R. J. WALKER,
Secretary of the Treasury.

KENTUCKY.

ANSWERS TO CIRCULAR No. 1.

Jefferson County. From Thomas S. Forman, Agent Louisville Manufacturing Company.

1. Kentucky, county of Jefferson.
2. Cotton bagging and bale rope; steam power.
3. In 1837; joint-stock company.
4. About \$64,000 in real estate and machinery.
5. About \$36,000.
6. Six per cent. on amount of capital stock.
7. The profits of 1844 and 1845 will not more than cover bad debts made in those years; cause of decrease of profits is excessive domestic competition.
8. Cannot say.
9. Have averaged about 500,000 yards of bagging and 500,000 lbs. of rope annually; during the last three years we have averaged annually about 750,000 yards and pounds each.
10. Consume annually about 1,100 tons of hemp, the price of which varies materially, being in a great measure governed by the price of bagging and rope; in 1840 it was \$180 per ton; it has steadily declined since, as bagging and rope have declined, until it is now about \$55 per ton throughout the State—a price at which it will not be grown extensively. Use about \$5,000 worth of coal, oil, &c., annually; use no foreign products.
11. None is now imported, because we can undersell them at the present price of the raw material, even if they had no duty to pay. It (bagging) was formerly imported from Dundee and Calcutta chiefly; no

M—Continued.

rope of consequence has ever been imported. When there has been a general failure of the hemp crop, or any other cause to produce a material advance in the price of rope, Sisal and Manilla (which are foreign product) have been brought into this country and made into bale rope. Tariff or no tariff has little or no effect at this time on the bagging manufacturer, for the reason that domestic competition in its manufacture has brought it below a price at which it can be imported *without the payment of duty*; and for the reason that the cultivation of hemp has been greatly extended in Missouri, Tennessee, Illinois, Indiana, and in this State, until more is grown than is required for the bagging, bale rope, and cordage factories; consequently we can control its price; and as we are forced down in the price of our fabrics, we give the screw another turn on the hemp grower.

12. About eighty men, twenty women, and seventy boys and girls; men receive from \$3 to \$9 per week, according to their skill, employment, &c.; women from \$2 to \$4, and boys and girls from \$1 to \$3.

13. Twelve hours fifty weeks in the year.

14. Wages paid by us are 20 or 25 per cent. higher than the same classes would receive at other employments in this State, because of the disagreeableness and *supposed* unhealthfulness of the business; about the same as is paid in cotton and woolen factories at the North, and we suppose double what is paid in factories in England.

15. None.

16. Chiefly sent to New Orleans for sale.

17. None is now imported.

18. In the cotton-growing district of the United States.

19. None are exported.

20. Chiefly on a credit of six to nine months, the time of payment being when the planter can get his cotton to market.

21. Cost of manufacturing bagging has decreased since 1837 from 10 to 5 cents per yard; the cost of hemp in a yard of bagging has decreased in the same time 9 cents per yard; the two amount to a decrease of 14 cents per yard to the consumer, which is confirmed by reference to our sales book, &c. 1837 to 1840 sales ranged from 24 to 28 cents per yard—now 9 to 11 cents per yard.

22. The bagging price answered in 21; rope as follows: 1837, 9 cents per lb.; 1840, 8 cents per lb.; 1841, 10 cents per lb.; 1842, 6 cents per lb.; 1843, 5½ cents per lb.; 1844, 4½ cents per lb.; 1845, 4 cents per lb.

23. We ask none, so long as the hemp growers will continue to furnish us hemp at \$55 to \$60 per ton.

24. Gunny cloths are made into bags, and as such come in duty free, we believe, and when bagging is dear they are used as a substitute, and therefore a "sliding scale" might be applied to them.

25. Answered in 6 and 7.

26. Raw material, 5-10; labor, 4-10; bad debts, 1-10; profits or dividend—0-10!

27. At present about \$70,000 worth, besides that consumed by operatives, which will amount probably to \$30,000 more.

M—Continued.

28. About \$3,000,000 worth annually, three-fourths of which are made in this State.

29. Twelve and a half per cent. is no protection against East India, (Calcutta,) if bagging can be imported at 12 cents per yard, as some say it can be, if we would allow the farmer a living price for his hemp.

30. Loan it at 6 per cent.

31. At present relative prices of bagging, rope, and hemp, under the present duty, if we had our capital back in money we should prefer loaning it at 6 per cent. in bond and mortgage, to investing it as at present.

32. Out of our line.

33. One hundred thousand dollars; we pay cash for our raw material and supplies, and sell our fabrics on long credit, and have to borrow for four months in the spring of each year from \$40,000 to \$50,000, which we repay as soon as we make our sales, by discounting the planters' acceptances; our profits or losses are estimated upon our own capital, having no reference to the borrowed capital.

34. Answered in the general tenor of previous answers.

35. About 40 per cent.

36. We cannot answer.

37. At present the whole consumption is the production of American manufacture.

38. Cannot say, except in regard to our own business; has doubled since the tariff of 1842.

39. About 8 per cent.

40. Too general to answer.

Jefferson County. From Hewett, Anderson & Co., Proprietors of the Goulding Bagging Factory.

1. Kentucky, Jefferson county.

2. Cotton bagging; steam power.

3. In 1842; not incorporated.

4. Ground and buildings, \$15,000; machinery, \$70,000.

5. \$75,000 per annum for material; wages, \$20,000.

6. Average rate of profit per annum about 3 per cent., without charge for interest.

7. Profits have gradually decreased since the establishment, in consequence of the present tariff of duties, it being the means of building up a ruinous competition at home.

8. Ten per cent. is considered the average rate of profit on capital otherwise invested.

9. One million yards cotton bagging, now worth $9\frac{1}{2}$ @ 10 cents.

10. One thousand one hundred tons hemp, worth \$70 per ton,

11. Similar foreign productions cost 13 @ 16 cents per yard, and are principally imported from Scotland and India.

12. Twenty men, at \$7 per week; forty women, at \$3; and fifty children, at \$2.

M—Continued.

13. Twelve hours throughout the year.
14. Men, 50 per cent. less; women, 60 per cent.; and children no other employment.
15. No answer.
16. Generally sent 1,500 and 2,000 miles for a market.
17. At present prices no similar foreign production can be imported so as to compete with ours.
18. Cotton-growing States.
19. None exported.
20. At 9 and 12 months' credit, generally.
21. Cost on material has decreased—say in all 25 per cent. since the establishment.
22. In 1842, 16 cents per yard; 1843, 14 cents; 1844, 12 cents; and 1845, 9½ and 10 cents.
23. Prefer competing with the foreign article, free of duty, than with the domestic production fabricated by hand-loom throughout the State.
- 24, 25. No answer.
26. 15-20ths material; 4-20ths wages; 1-20th uncollected debts.
27. No answers.
28. Eighteen millions yards in the United States; in Kentucky about thirteen millions.
29. Under the present tariff of duties we might be compelled to abandon our business, but think if all duties were removed, farmers and other small manufacturers would cease to compete with us, as nothing but the *imaginary* advantage of "protection" induces them to continue. With this description of competition removed, we might occasionally profit by the irregularities of supply consequent upon a dependence upon foreign imports for half the quantity requisite.
- 30 to 36. No answer.
37. There is now an over-production at home, being this year [1845] 18,000,000 yards, whereas 15,000,000 only are required to cover the entire crop of cotton grown in the United States.
- 38 to 40. No answers.

NOTE.—The foregoing returns were received by the Department from N. P. Porter, surveyor, of Louisville, Kentucky, who, under date of September 21, 1845, states that "he had distributed the questions to the several manufacturing establishments of the city, agreeably to instructions;" that "he had urged them to take an interest" in the matter, but that only "a few of them had complied with the request." He also furnishes copies of notes addressed by him to manufacturers, enclosing the questions.

Mr. Forman, whose return is above, after answering the several questions, states that, "under the existing affairs, a tariff or duty on our fabrics is of no moment to the manufacturer in this country, because the unprecedented competition, both in the growth of hemp and the manufacture thereof into bagging and rope, has reduced the prices of these

M—Continued.

‘articles below what they could be imported at, without the payment of duty; but should there be a great failure of the crop of hemp, or any other cause by which it should be advanced materially in price, then no reasonable ad valorem duty would amount to a sufficient protection, provided the East India bagging can be brought in at 12 to 13 cents, as is represented. Even at the present low price of hemp, it is half the cost of bagging, and three-fourths the cost of rope; the honorable Secretary can, therefore, readily see what would be the effect were it suddenly to advance to two or three times its present price. We would prefer to compete with the importer of foreign fabrics than with our home manufacturers. Let the importer fix selling prices, and we will follow him; but we would, with diffidence, suggest that it is for the interest of the consumer to let the tariff on our fabrics, as it stands, remain. When the tariff bill of 1842 was pending, we suggested to the chairman of its committee 3½ cents as sufficient protection, which would have been cheerfully acceded to by the southern delegation in Congress, but he showed the letter to some of the Kentucky delegation in Congress and they protested against it, and it was therefore dropped. Now that a tariff has been fixed, and, under its operation, bagging and rope are far lower to the consumer than they have ever been, we would respectfully say, “let well enough alone.”’

ANSWERS TO CIRCULAR No. 2.

Grass Hills, Kentucky. From Lewis Sanders.

1. Tobacco only, of the three named staples, is produced in this State; quantity, from forty to fifty thousand hogsheads; mostly sent to New Orleans, thence to the eastern cities and to Europe; the remainder sent to Pittsburg, and manufactured at home.

8. Kentucky produces for sale, besides tobacco, horses for the saddle, harness, and plough; cattle, mules, hogs, sheep, poultry, beef, (*mess and prime*,) pork, (*clear, mess, and prime*,) lard, oil, corn, oats, hay, potatoes, apples and other fruits, whisky, cotton bagging, bale rope, negro clothing, and hemp.

These are the principal articles produced for export; and, except the article of hemp and a portion of those of beef and pork in barrels, and a part of the whisky, the remainder (four-fifths) is consumed by the cotton and sugar planters of the South; they are our best and only customers, except for tobacco, hemp, and pork. Prices for our productions are ruled mainly, if not entirely, by the price of cotton and sugar. When the price of these articles is up, planters pay us good prices; our prosperity depends upon them. If they are depressed by the tariff, or other causes, we feel the depression also.

14. Manufactures cotton bagging and bale rope sufficient to supply the entire United States, including Texas, and at a price lower than the foreign article can be introduced.

M—Continued.

We have numerous iron works, making the various kinds of *castings*, bar, rolled, and slit iron, and nails, mostly consumed in the State; negro clothing sold in large quantities to the cotton and sugar planters. This article is made of cotton warp, filled with common wool; no foreign article can compete with it. Some cotton factories for spinning and weaving; productions mostly consumed in the State; a reduction of the tariff would but slightly, if at all, affect this interest.

27. For an estimate, class the sheep of Kentucky at 1,000,000, mostly in small flocks; every farm has some. I know of but few large flocks in the State; nine-tenths of the wool is used by families in a domestic way; prices have been so low within the last three years that farmers are not inclined to increase their flocks; the existing tariff operates greatly against the farmer, and greatly in favor of the manufacturer. Such injustice should not be sanctioned by law; the rich few should not be fostered and benefited at the expense of the many. Coarse wools are now imported at a *nominal* duty, coming into competition with the common wool of the United States; woollens are protected by a duty of 40 *per cent.* Why should *capital* be so fostered and protected by this heavy duty, and by the same authority of law the capitalist, the manufacturer, *receive his supplies of the raw material free of duty, or nearly so?* The farmers produce common wool; they are the *great consumers of goods made by the manufacturer*, who gets his supplies of coarse wool at a very low nominal duty, *crowding out the wool of the farmer*; and the manufacturer protected by a duty of 40 *per cent.*! This iniquity should no longer exist.

Harrodsburg. From Robert B. McAfee.

1. Corn, hemp, wheat, rye, oats, grass, horses, mules, cattle, hogs, sheep, &c. South of Green river, tobacco is the staple.

2. Nineteen-twentieths of the capital of the State is employed in agriculture.

4. The annual average profit on the capital employed in farming scarcely ever exceeds 6 *per cent.*; and for the last three years it has not been 3 *per cent.*, being about the price of the corn fed to our stock, at seventy-five cents a barrel.

7. The tariff of 1842 has not in any measure enhanced the profits or the sale of any article produced by the farming classes; and facts prove that, from 1833 to 1840, the farmer received better prices than at any time since; and it is certain that, in Kentucky, the tariff of 1842 has enhanced the price of cotton and woolen goods, growing out of the duties imposed, as well as the *minimum* and *maximum* principle adopted in that act, which, although it may prevent some frauds by the importer, yet operates injuriously on the consumer.

8. Enough for ourselves and five or six States besides. The prices for the last three years have been as before stated. Cattle have averaged from 2 to 3½ cents per pound, and horses and mules low in proportion. No tariff which has ever been passed has had any protective influence upon our agricultural productions, except from 1833 to 1840; it gave us

M—Continued.

a better and more ready market in the South. Most of the cotton and woolen goods have increased in price since 1842, while everything the farmer has had to sell has fallen. Hemp and iron are the only articles in Kentucky which have claimed protection to any extent, and the supply has been so much greater than the demand that the first has not been affected; and, as to the latter, I cannot say what influence the tariff has had.

The tariff of 1842 had a tendency to drive thousands of barrels of flour from the South American markets, (by the reduction on sugar,) as well as pork and bacon, as a prohibitory duty on these articles was laid by that country by way of retaliation, &c.

Prospect Hill. From A. Beatty.

1. The staple agricultural products for exportation are tobacco, hemp, and flour; to these may be added wheat, barley, live stock, bacon, salted beef and pork, and large quantities of corn, which is nearly all used for bread and feeding stock.

7. Tariff laws, by encouraging manufactures, and thus creating a home market for agricultural products, in aid of the foreign market, have undoubtedly a favorable effect upon the prices of such products. A stable and well-regulated currency has also a favorable influence, by producing steadiness and fair prices in the market.

8. This State raises a sufficient supply of horses, mules, hogs, and cattle, and of meats and other provisions of all kinds, for its own use, and a large surplus of each of those articles for export.

11. Besides the agricultural products before mentioned, the State exports large quantities of cotton bagging, bale rope, twine, and other cordage, jeans for negro clothing, wool, lard, tallow, beeswax, feathers, and various small articles, such as skins, furs, &c.

12. The chief competition met from foreign countries is in the article of cotton bagging. The duty on the foreign article has tended, very powerfully, to restrain its importation and to encourage the home product. But as *demand* and *supply* are the chief ingredients which regulate *price*, and as *production*, in consequence of the duty on the foreign article, has increased more rapidly than the *demand*, the tendency has been to *decrease* rather than increase the price of bagging; and hence the article has been considerably lower since the tariff of 1842 than before. This reduction in price has been in part caused by the great improvement in machinery for spinning hemp and weaving cloth for cotton bagging. Thus, while the consumer has been benefited by a great reduction in price, the country has profited by a greatly enlarged demand for one of its principal staples—hemp.

14. The manufacturing establishments of this State are chiefly iron foundries, forges, slitting and rolling mills, manufactories for steamboat machinery, &c., flouring mills, oil mills, &c., bagging factories, factories for jeans, carpeting, &c., and for spinning wool and cotton. Has no means of estimating the capital invested. The existing duties are essen-

M—Continued.

tial to the successful operations of all these factories, except flouring and oil mills.

26. Manufacturing establishments are beneficial to the agricultural interest. This State has greatly prospered under the tariff of 1842, because it has given stability and firmness to commercial pursuits; and fair prices to agricultural products. Though prices have been moderate, yet there has been a brisk demand for them; and the confidence inspired by that tariff has given assurance that no sudden revulsion in commercial affairs could be reasonably expected. Any considerable reduction of the present duties would have a disastrous influence upon the interests of agriculture.

27. Has no data from which to estimate the quantity of wool raised in this State, other than the last census. Mason county, besides supplying several small factories, exports about 10,000 pounds of fine wool annually. For several years previous to the tariff of 1842, merino wool, washed on the sheep, was worth 25 cents in Kentucky. After the passage of that act it gradually rose to 35, for which it sold last year. Since the agitation of the question of the repeal or reduction of the tariff of 1842, the price has again fallen to 25 cents per pound.

 TENNESSEE.

ANSWERS TO CIRCULAR No. 2.

Bolivar, Hardeman County. From Hugh Harkins, Postmaster.

1. In this portion of the State, cotton.
2. Three-fourths, or all, except that portion engaged in making subsistence.
3. Entirely so.
4. Five per cent., or about that.
5. From 5 to 7 and 8 per cent.
6. Crop of 1832, 10½; 1833, 10½; 1834, 15; 1835, 15; 1836, 12; 1837, 8½; 1838, 13; 1839, 7; 1840, 9¾; 1841, 6½—average 10¾ cents; each good hand cleared \$110.
7. Does not know.
8. It raises its supply of everything.
9. They do.
10. They are about same prices, but are higher, considering the facilities for producing them by improved machinery.
- 11, 12, 13. Not answered.
14. There are but a few manufactories in this part of the State, and they are cotton factories, that make yarn alone for supplying families; the writer only speaks as one of the county, and he asks no protection. Profit none.
15. Do nothing in that way.

M—Continued.

16 to 19. Not answered.

20. Sugar, cotton, and woolen goods, and hardware generally.

22. Coffee, tea, &c.; 12½ per cent. ad valorem.

26. They do not benefit the agriculturist, but might be modified on the articles mentioned in the 20th answer so as to benefit the farmer.

The people are prosperous, but it is from industry alone; owe nothing to the tariff law of 1842 for it.

27, 28. Not answered.

Paris. From Thomas K. Porter, Postmaster.

1. The principal agricultural products are corn, cotton, and tobacco, (these are the great staples for export;); hemp, wheat, and some of the minor grains are also produced.

2. Three-fourths of the capital of the State is invested in agriculture.

3. Largely and intimately.

4, 5. Not answered.

6. The average price of corn has been about the same during both periods—say \$1 per bbl. Cotton, during the former period, about 9 cents; during the latter, 6½ cents. Tobacco has varied greatly during both periods; the average price has been about 4 cents. The net income of agricultural labor per hand is *now* better than it was previous to 1842, for while the staples maintain nearly the old prices the expenses are vastly diminished by the great reduction in price of all manufactured goods, and of almost every article the farmer and planter have to buy.

7. The prices of most articles were greatly increased during the first period by the inflated currency; and manufactured goods of all kinds have been greatly reduced in price since 1842, by competition produced by the reliance on the continuance of the tariff act of 1842.

8. This State produces an ample supply of all the articles mentioned, and a large surplus for the consumption of the States south of it.

9. He thinks so.

10. Yes, lower.

11. Yes, it exports, in addition to its agricultural products, iron and spun cotton to several of the States; both articles have fallen in price since 1842, but the aggregate amount in value has been greatly increased in the same period; of the first article, through the protection afforded by the tariff; of the latter, mainly from the increased capital of the country seeking the best modes of investment.

12. Most of the cotton and tobacco produced in this State goes to foreign countries, where of course they compete with similar productions of other States and of other countries. The balance of the question he has not the means of answering.

13. Is clearly of opinion that a country cannot safely and profitably continue to import a greater amount of goods than it exports; but, on the contrary, he sees no reason why it should not export a much greater amount than it imports, (except the precious metals,)—look at Great Britain and China as examples.

M—Continued.

14. There are several iron-works, furnaces, forges, and rolling-mills; also cotton-spinning factories, and a few factories at which coarse cotton and woolen cloths are made; cannot give the number, or capital invested. The present duties are considered indispensable to the profitable prosecution of the iron business.

15. Steamboat building is just beginning to take root at Nashville.

16. Not answered.

17. In his opinion it would increase that of the whole country, and, by consequence, of this State.

18 to 26. Not answered.

27. Cannot say what quantity.

28. A considerable number of iron mines are worked in the State. Bar iron previous to 1842 was generally about \$100 to \$120 per ton; it is now \$75 to \$80 per ton.

Nashville. From Thomas D. Mosely, U. S. District Attorney, enclosing answers from William Williams.

1. Corn, wheat, rye, oats, peas, potatoes, hay, hemp, cotton, and tobacco.

2. Cannot say certainly, but supposes nine-tenths of the population to be connected in some manner with agriculture.

3. Mainly; but receives, as to commerce and navigation, some aid from adjoining States.

4. Not answered.

5. Cannot say; but his business was then much better—say 50 per cent.

7. He supposes to the average of the import tax on cotton cloths has the raw material been depressed, say 50 to 60 per cent.

8. Yes; and some to spare to citizens of other States, and foreigners.

9. Cannot say how the merchant manages his matters; but if he does not impose on the planter, his profits should be lessened to about the same extent.

10. The protected articles are higher in price, compared with the raw material, than they were before the operation of the present tariff. Cannot say how much the planter is oppressed, but believes it to be the amount of the imposts above 20 per cent.

11. Not to his knowledge, except perhaps a little spun cotton.

12. A very large proportion of the cotton and tobacco is exported; only about 1 to 50 of cotton is consumed at home; perhaps not so much as 1 to 50 of tobacco is used here. Cotton and tobacco are governed in price by the foreign market.

13. Would say yes, unquestionably.

14. There are five or six factories to spin cotton, and one or two weave cottons and linseys; several others are soon to be put in operation. If they cannot flourish at 20 per cent. advantage over the foreign fabric, with the raw material at home, and no freight to pay, they should not be sustained.

M—Continued.

15. Some years past two or three steamboats were built at Nashville. It is said they are now built on better terms on the Ohio. Upwards of \$100,000 are sent from Nashville for steamboats; knows nothing of the business, but thinks bolts, &c., are outrageously high in consequence of the high imposts.

16 to 19. Cannot answer.

20. Does not think that plain cotton or coarse woolens could be imported, except at a ruinous loss.

21. The minimums he considers a great imposition; the more obnoxious to censure because they operate on the poor and ignorant chiefly; they also injure the cotton growers.

22. Dye-stuffs might be taxed; if salt, sugar, and iron cannot be exempted from imposts, can see no reason why coffee and tea should be.

23. The articles freed to the manufacturer do not seem to lessen the price of manufactures to the consumer.

24. Cannot answer.

25. He thinks that plain cottons and coarse woolens, especially suited to negro clothing and clothing for poor laborers, could not be imported under the present tariff.

26. No; he is injured, and to the amount of the impost. But the planter consents to a duty of 20 per cent. or more, *fairly* laid on importations, if *necessary* for the support of the Government, rather than it should have to resort to direct taxation.

27. None for export; a superior quality of wool commands at home from 20 to 25 cents.

28. Iron may be made to any extent, and of superior quality; prices better since 1842.

OHIO.

ANSWERS TO CIRCULAR No. 1.

Hamilton County, From Anthony Harkness.

1. Ohio; Hamilton county.
2. Engine shop and foundry; steam power.
3. In 1828. An individual concern.
4. \$100,000.
5. \$75,000 per annum.
6. Annual rate of profit 5 per cent. on capital invested; none borrowed.
7. Prosperity or otherwise of the commercial interest.
8. No answer.
9. Cannot say as to the first part of the interrogatory. Description is, engines for steamboats, sugar mill machinery, and the common mill machinery of the country.

M—Continued.

10. About 1,000 tons of different kinds of iron; yearly value \$50,000.
No foreign products.

11. No answer.

12. Men 100. Average wages \$6 per week.

13. Ten hours throughout the year.

14. Rate of wages for similar classes 75 cents per day. In other countries from 20 to 30 cents.

15. None.

16. Find a market from Mobile, Alabama, to Marietta, Ohio.

17. No answer.

18. Principally in the Mississippi valley.

19. None.

20. On an average credit of four months by the manufacturer.

21. Cost fluctuating, general tendency downwards; materials and labor in different years vary 10 per cent.

22. No answer.

23. In 1840 sugar mills were imported into New Orleans from England, therefore little was done in this concern. Only 40 men were employed. Now meeting with no competition in Louisiana from similar articles from foreign countries.

24. No answer.

25. Answered in 6th.

26. About five-eighths; three-eighths for wages, including 5 per cent. profit on capital.

27. Four hundred persons can be maintained out of the wages earned in this concern.

28. Cannot say how much is produced in the United States. About \$1,000,000 worth manufactured annually in Cincinnati, and about as much more annually in the State of Ohio.

29. If reduced to 12½ per cent., it would cause an abandonment of business.

30. No answer.

31. More profitable to purchase and cultivate land.

32. The manufactures of salt and iron in remote points are out of foreign competition to an extent of about 5 per cent. in their favor, in a circle of 1,000 miles in extent.

33 to 36. No answers.

37. Almost the entire.

38 to 40. No answers.

Hamilton County. From James Goodlow.

1. Ohio; Hamilton county.

2. Foundry and engine shop.

3. In 1826. Steam power.

4. Capital invested \$35,000; in machinery \$10,000.

5. Average amount in materials and in cash \$60,000.

6. No answer.

M—Continued.

7. General state of the country.
8. No answer.
9. Cannot tell the amount; the descriptions are engines, boilers, mill works of various kinds, sugar mills, &c., &c.
10. Value of materials, \$60,000 annually. No foreign products except cast steel and files. The English iron is not of much account, being inferior.
11. No answer.
12. Men employed, sixty average. Mechanics' wages \$1 50 per day; laborers \$5 per week.
13. Ten hours a day throughout the year.
14. About the same rate of wages for similar classes in this county and State. Do not know as to other States, or foreign countries.
15. None.
16. The manufacturers find a market principally in Cincinnati; but many of them find a market in the southern States.
17. No foreign competition at present.
18. Consumed in the valleys of the Ohio and Mississippi.
19. No exportation, except a few articles to Cuba.
20. Sold generally for one-half cash, and a credit of twelve months on the remainder.
21. Cost fluctuating. The present year stock is high, the demand being greater than usual.
22. Prices vary every year. Some years the price for building an engine will be \$10,000; at other times \$14,000.
23. No foreign competition.
24. No answer.
25. Annual rate of profits above 5 per cent. Not a joint-stock company.
26. Cost of manufactures about five-eighths stock, and three-eighths labor and profits.
27. Men are paid in cash on Saturday nights, and what they purchase they consume.
28. Manufactures produced in Cincinnati exceed, perhaps, \$1,000,000. Cannot say what amount elsewhere.
- 29 to 31. No answers.
32. The western manufactures of salt and iron are greater than the consumption. No foreign competition in either of these articles, except coarse salt.
33. Answered in 4 and 5. No borrowed capital.
- 34 to 40. No answers.

Hamilton County. From Frederick Myers.

1. Ohio, Hamilton county.
2. Edge-tool factory; water power.
3. In 1834. An individual concern.
4. Capital invested in ground, building, &c., about \$5,000.

M—Continued.

5. Amount in materials, cash, &c., \$1,000.
6. Annual rate of profit about 25 per cent. None borrowed.
7. Cause of increase, general prosperity of the country, and its reverse.
8. No answer.
9. Cannot state the amount. All kinds of edge-tools, ship carpenters' tools, axes, coopers' tools, &c. Value of all kinds about \$5,000 annually.
10. Quantity of raw materials used annually about 7 tons of iron and 2 tons of steel. The iron is domestic, the steel foreign.
11. Domestic manufactures about one-fourth higher than foreign, being superior.
12. Eight men employed. Wages from \$5 to \$12 per week.
13. Not employed by the day but the piece, and employed throughout the year.
14. No answer.
15. None.
16. A portion in this city, and the remainder west and southwest.
17. Considerable foreign competition.
18. Throughout the Mississippi valley.
19. None exported, except a few to Mexico.
20. Some for cash; the balance on a credit of 4 months.
21. Cost of the manufactured articles uniform.
22. Prices 20 per cent. lower than when first established.
23. An increase of duty on the manufactured article—say 10 per cent.; and a reduction of 10 per cent. on the raw material.
24. No answer.
25. Annual rate of profits, 20 per cent.; not a joint-stock company.
26. Cost of the raw material, 5-10ths.; labor, 3-10ths; profits, 2-10ths.
27. No answer.
28. Cannot say as to the amount in the United States; about \$50,000 annually in the city and county, and about as much more in the State.
29. If the duty were reduced to 12½ per cent., the manufacturer would abandon, &c.
30. Cannot say.
31. Cannot ascertain.
32. Does not know.
33. No borrowed capital.
- 34 to 40. No answers.

Hamilton County. From Henry Pearce.

1. Ohio, Hamilton county.
2. Cotton gins, cotton-spinning machines, portable mills, hemp or bagging machinery, and machinery in general; water power.
3. In 1838.
4. Capital in ground, building, and water power, \$15,000.
5. Average of active means, about \$12,000.
- 6 to 11. No answers.

M—Continued.

12. Varies from 40 to 60 persons; average wages, \$1 50 per day.
13. Ten hours all the year.
14. No answer.
15. None.
16. Manufactures find a market in Alabama, Tennessee, Mississippi, Arkansas, and Louisiana.
17. None that we know of.
18. Answered in 16.
19. Nothing.
- 20 to 29. No answers.
30. Does not know.
- 31 to 40. No answers.

Hamilton County. From — Kendall.

1. Ohio, Hamilton county.
2. Pottery.
3. In 1829, for stone ware; 1839, for yellow ware.
4. \$12,000.
5. Materials, from \$1,500 to \$1,800 per annum; wages, \$3,000 per annum.
6. Not to exceed 10 per cent.
7. In one year made \$9,000, but when the United States Bank stopped payment, made but \$1,500 per year.
8. No answer.
9. Value of all kinds about \$4,000 annually.
10. Raw materials for the last six years worth on an average \$1,500 a year; all domestic.
11. Cannot tell.
12. Three men, seven boys; men's wages \$1; boys, 33 cents per day.
13. Ten hours a day; several weeks in the year idle.
14. No answer.
15. Two horses.
16. All over the West; hard to find a market at that.
17. Foreign articles enter into competition about one-half.
18. In the valley of the Mississippi.
19. None.
20. For cash, or credit at 90 days.
21. Cost of the manufactured article uniform.
22. A general decline since established; decrease in last 12 months, in price of yellow ware one-fourth, and in stone ware one-sixth.
23. About 40 per cent.; nothing less.
24. No answer.
25. Not more than 10 per cent.; no dividend made.
26. Six-tenths for labor, three-tenths for materials, and one-tenth profits.
27. No answer.

M—Continued.

28. One other pottery in the county; cannot say how many in the State or United States.
29. Manufacturer would abandon his business.
30. No answer.
31. In building dwelling-houses.
- 32, 33. No answers.
34. No reduction.
- 35, 36. No answer.
37. About one-half yellow ware.
- 38 to 40. No answers.

NOTE.—The above returns received by the Department from P. Collins, Surveyor, &c., Cincinnati, in a letter dated September 25th, 1845, who states that he had applied to the different manufacturers, regardless of party distinctions, for answers to the questions, but had found a general unwillingness to furnish the desired information.

ANSWERS TO CIRCULAR No. 2.

Lower Sandusky. From R. Dickenson.

1. Wheat, corn, pork, oats, potatoes, butter, cheese, tobacco, wool, &c. Wheat and corn are the great staples; the former mostly converted into flour, the latter into pork and beef.

2. Capital employed in agriculture may be estimated at \$300,000,000; in mines, commerce, and manufactures, estimated at \$60,000,000; capital employed in agriculture being thus five-sixths of the whole amount employed.

3. All the interests named are connected with, and dependent on, agriculture. The commerce of the lakes, rivers, and canals, consists of transporting the agricultural productions of the State. These have created her commerce and navigation, and are almost the only productive industry of the State that will sustain other interests.

4. Average profits on capital employed on well-conducted farms, for the last three years, in Ohio, after deducting incidental expenses, will not amount to 3 per cent. The prospects of agriculturists are extremely discouraging.

5. The annual profits of capital employed as above, from 1832 to 1842, from 4 to 6 per cent.

6. The price of wheat, from 1832 to 1842, at the lake shore in Ohio, about \$1 per bushel; from 1842 to 1845, about 70 cents per bushel. I am not able to say what the average annual income per hand or laborer was during those periods, but it will correspond mostly with the prices fixed to wheat.

7. During the periods referred to, the agricultural interests of Ohio have been more affected by the short crops and an inflated and redundant

M—Continued.

paper currency than by the tariff. By these causes, during the years 1836, 1837, 1838, 1839, and 1840, speculators were enabled to control the prices of wheat, flour, and pork, so that these articles commanded extravagantly high prices, which, creating a spirit of speculation, resulted in the ruin of many, and embarrassed the whole community; this embarrassment is still felt. These evils may be traced to the high tariff of 1828 and 1832, which led to an expanded paper currency, and the embarrassment and ruin of large numbers of our citizens.

8. Ohio raises a sufficient supply of horses, mules, hogs, cattle, meats, and other provisions.

9. They are, and do.

10. The average prices of what are called the protected articles, immediately after the tariff of 1841 went into operation, advanced from 10 to 20 per cent., without any corresponding rise in the price of agricultural products. The consequent effect has been to diminish the amount of purchases of protected articles, and reduced the business and income on our public works. The ability to purchase depends upon the ability to pay, and the ability to pay with the produce depends upon the quantity and prices obtained. Hence, the enhanced price of protected articles, without any corresponding rise in agricultural products, decreases the demand for these articles by lessening the ability to purchase. That such is the present situation of the great mass of the farmers of Ohio, none can deny.

11. Exports pig iron to some extent, but the amount not known. Exports, also, lumber, furs, peltries, pot and pearl ashes, &c.

12. Probably one-third; the larger portion is consumed in the United States. The flour, wheat, corn, and pork, shipped directly to foreign countries, go to Canada; and those which are shipped indirectly go to Great Britain and her dependencies, Brazil, South America, Spanish islands, &c. In all these markets the agricultural products thus exported meet similar articles from other producing countries, and the prices of the staples of Ohio are governed by the foreign demand. The high duties imposed by the present tariff enhance the costs of production in nearly the same proportion that it increases the cost of the protected article; consequently it lessens the ability of the agriculturist to produce cheaply, and to meet and compete successfully in the market with the producers from other grain-growing countries.

Two-thirds of the cost of production of wheat consists of labor, and the price of this labor is, to a considerable extent, regulated by the price of the protected article. Ten per cent. on the value of wheat, and all other articles of export from Ohio, will not be an extravagant calculation for the tax that the high duties imposed by the present tariff lessens our ability to meet successfully competition from foreign countries.

13. The imports of no country can long exceed the exports in value, without impoverishing the same; nor will the laws of trade permit it to export, for any great length of time, an amount in value greater than its imports. Our high prohibitive tariff must, therefore, eventually affect and lessen our exports. The commerce of the world is carried on by the

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exchange of one article for another, money being only used as the measures of value. If our high prohibitive tariff prevents importations, it must in the same ratio reduce our exports.

14. No answer.

15. Our citizens, both on the lakes and rivers, are extensively engaged in ship-building and navigation. The capital invested is large, amounting probably to \$1,000,000. These interests are affected by the tariff laws much in the same manner with the agricultural interests of the State, but not to the same extent. The poor farmer, like the consumer, has the bill to pay for the high prices of iron, cordage, and labor, by means of the enhanced price of transportation.

16. The capital invested in commerce, although large, bears but a small proportion to that invested in agriculture. The same blighting effects of the tariff are apparent in the commercial interests of the State, as are felt in agriculture. The high tariff and taxes are operating as a constant drain upon the resources of the State, carrying off and depositing in those large commercial sinks on the Atlantic all that the small fountains of labor in the West can furnish.

17 to 25. No answers.

26. The present duties do not benefit those engaged in growing the agricultural products; nor can they be modified so as to benefit the producers, except by reducing them. The great mass of our citizens are daily growing poorer—less able to meet their engagements; less able to engage in improvements. Every one feels it. Why is this? It is the low prices we receive for what we sell, and the high prices we pay for what we buy. The farmer, the merchant, the mechanic, all feel it; the State feels it. The only way to correct it is to exact and collect an ad valorem tax upon all imports; tax all imports alike, and reduce that tax to a revenue standard.

27, 28. The amount of wool is rapidly increasing; probably 6,000,000 pounds now produced annually. Average price for the last three years thirty-three cents per pound. Cannot say what the price per pound for the ten years preceding 1842.

We have coal and iron mines in abundance in Ohio. At least 20,000 tons of pig iron is produced annually in this State. The price has advanced since 1842 from \$18 to \$25 per ton. Further I cannot say.

Massillon, Stark County. From Samuel McCaughey, Postmaster.

1. Wheat, rye, oats, corn, flaxseed, beef, and pork; neither cotton, rice, nor tobacco raised for export.

2. Nineteen-twentieths of the capital invested in agriculture.

3. The commercial interests are dependent upon the agricultural.

4. The annual profits on the capital invested in agriculture in the wheat-growing regions will not exceed one per cent. for the last three years.

5. The annual profits for the ten years preceding 1842 will exceed — per cent.

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6. Average price of wheat in this market for the last three years has been about 65 cents; for the nine years previous from 90 cents to \$1.

7. The effect upon prices and profits, as produced by the tariff, depends upon the effects thereof upon the foreign demand, and a change which took place three years since as to the introduction of American wheat into Canada.

8. This State produces a full supply, and a surplus, of horses, mules, hogs, cattle, and provisions.

9. All these interests are connected with, and dependent upon, agriculture.

10 to 12. No answers.

13. We cannot buy more than we sell.

14. Ohio has manufacturing establishments employed chiefly in the fabrication of domestic woollens; and, if affected at all by the tariff, unfavorably, owing to the unusual activity given to the establishments of the Atlantic States, which crowd their stuffs into the West in exchange for wool, aided by a cash capital not possessed by the small operators at the West.

15. No ship-building.

16. Cannot answer.

17 to 25. No answers.

26. Any modification that will enlarge the foreign demand for our staples, will benefit our interests.

27. No answer.

28. Iron and coal mines are worked in Ohio, but not to an extent exceeding the consumption of the State.

Letter to the Secretary of the Treasury, on the effect of the Tariff of 1842 on the agricultural and other interests of the West, by a committee of the Democratic Convention of Hamilton County, Ohio.

P. Collins, Surveyor, Cincinnati, Ohio, transmits the accompanying printed letter, addressed to the Secretary of the Treasury, "on the effect of the tariff of 1842."

The annual Democratic County Convention met at Carthage on Saturday, 30th August, 1845, at Belser's tavern, at ten o'clock, a. m.

W. M. Corry offered the following preamble and resolutions:

Whereas the Legislature of the State of Ohio passed a law last winter to create a multitude of banks; and whereas such a measure was not demanded by the people of the State, but was in opposition to the known opinions of the Democratic party, and was without any sanction of the great body of the Whigs: and

Whereas the law, if permitted to operate, will cause a great revolution in the business, property, labor, and habits of the people, and change many of the most important existing relations of society and government: and

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Whereas, on such occasions, it is the duty as well as right of the people to assemble to deliberate on what is to be done, and to pronounce their judgment in the most solemn and authoritative manner: therefore, have the people, by their delegates composing this Convention, and on due consultation,

1. *Resolved*, That the establishment of banks by law, for the issue of paper money, has the effect of creating exclusive paper currency, and of expelling gold and silver money from the State: for although paper money may be made redeemable in coin on demand, yet, as it is the interest of bankers to prevent it from returning to them for specie, they always contrive to make it circulate at such a distance from the place of issue as to put it out of the power of the greater mass to present it for redemption.

2. *Resolved*, That the experiment of substituting paper, instead of gold and silver, for cash, is an attempt to make a very cheap material answer the purposes of a dear one, and is the same experiment often tried by tyrants when they have undertaken to debase the currency by clipping or adulterating the coin. Both are expedients for robbing the people, by depreciating property, and by confounding the relations of debtor and creditor, labor and capital. The profit of the operation was formerly realized by the king, now it is obtained by the banker.

3. *Resolved*, That the power of coining actual money and regulating its value, although a sovereign power of great consequence, is utterly insignificant compared with the power of regulating the currency by issues of bank paper; the power of making paper money not only nullifies that of coining gold and silver, but it is a power over the prices of property and labor, a control over credit and business, which enables the banker to confiscate the wealth of the community, and to influence the opinions and conduct of every man by the almost irresistible force of pecuniary interest.

4. *Resolved*, That a banking system is therefore of itself a simple despotism ruling by the agency of sordid motives, and of all the passions and appetites of which money is the slave. That such a government, so strong and so bad, is conferred on men whose qualification is money, whilst the labor of the country, which produces two-thirds of its wealth, is entirely disfranchised and excluded from this new form of government to which its rights and interests are subjected.

5. *Resolved*, That the policy of a metallic currency has been tested by the experience of all the ages which have elapsed since man discovered the necessity of money. On the contrary, all systems of paper currency ever yet contrived have failed, and in their inevitable overthrow have entailed more distress and loss, and perpetrated more robbery and fraud than would colonize a continent with convicts and paupers. Nor have we seen in the Whig Legislature of last year any symptoms of a wisdom superior to the paper-mongers who have gone before them—but a compound rather of all the shallow schemes of their predecessors.

6. *Resolved*, That liberty consists in the utmost freedom of individual will, individual action, and individual responsibility. That to secure

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this is the proper object of government. That the genius of despotism always aims at the transfer of power from man in his individual to men in their collective capacity; hence the first object is to concentrate the utmost power in government—the next is the creation of an aristocracy, by letters patent or acts of incorporation, both aiming at the establishment of a permanent order, with hereditary or corporate succession, endowed with privileges and exemptions, and invested with a monopoly of some great source of power and profit in the community. Hence all the reforms of modern government have consisted in wresting power from men in their collective capacity, to restore it to man in his individual capacity.

7. *Resolved*, That feudal aristocracy was founded on sounder and nobler principles than the corporate aristocracy of the present day. The powers and privileges of ancient baronage were conferred in consideration, avowedly, of eminent ability, virtue, or public service, and were held on condition of rendering extraordinary aid to the State. But corporate privileges, and even the great public trust of regulating the currency, are now conferred on men without any pretensions to ability, public service, or even any guarantee of probity, but upon the sole condition of subscribing stock: thus delegating the most fearful and irresponsible power over the industry and property of the land to those whom accident or artifice may have given the sole qualification.

8. *Resolved*, That the corporate privilege of concentrated means, limited liability, and protracted succession beyond the casualties and conditions of individual action, ought not to be conferred on money, which is one of the forces of society, already too influential to be duly restrained by moral and intellectual power, which can derive no advantages from corporate existence.

9. *Resolved*, That, before the bank law of last winter, the people of Ohio were making rapid progress in prosperity, notwithstanding the recent extinction of the greater part of their previous banks. The people had discovered, by the sudden cessation of half the banks in 1842, without reducing prices or impeding improvement, that banks were not required for the useful purposes of trade and industry, and the remaining banks might have expired, and with them all agitation of the currency question, and consequent disturbance and uncertainty of business. But the Whig Legislature has resolved to tinker the currency again, to renew agitation, to reestablish instability, and to destroy confidence, by bringing back all the discordant elements of fluctuation.

10. *Resolved*, That the attempt to raise prices by the creation of banks is equally impracticable and disastrous. If the prices of produce in Ohio should be advanced by the new banks, all who buy such produce, even if citizens of Ohio themselves, would resort to neighboring States to make their purchases, and Ohio produce would accumulate until it should fall in price again or rot. If the price of labor in Ohio were increased above that of other States, how could we sell the produce of that labor as low as other States? And if we could not sell as low as they, we could not sell at all. If the prices of merchandise imported

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into the State were advanced more than elsewhere, we should soon be filled with the goods of other States and foreign countries, and all our hard money be taken away in payment.

11. *Resolved*, That the public revenue of Ohio amounts each year to more than two millions. To accept bank notes in payment thereof is to lend the banks that sum of the people's money without interest—a privilege for which the banker pays no equivalent, whilst he exacts interest from every one of the people who borrows of him, so that he makes the people pay interest on two millions of their own money. The whole circulation of the banks, whilst in the hands of the people, is in fact a loan from the holder to the banks, amounting on an average to five or six millions; and on these loans the banks receive an interest of about half a million annually.

12. *Resolved*, That inasmuch as the paper money system is not only useless, but unprofitable, immoral, unsafe, and despotic, it becomes the duty of the State to abstain from giving it countenance in future by taking paper as money in the collection of State revenue. It is neither right, nor proper, nor democratic, for a government of the people to take for money the promises of a small class of the people, and that class the rich, and refuse the promises of the great mass who live by their labor.

13. *Resolved*, That the existence of paper money being thus an evil of such magnitude, public morals and public policy require the Legislature to prohibit courts of justice in future from sanctioning or enforcing any contract or transaction in such a currency.

14. *Resolved*, That the repeal of the bank law of Ohio, the collection of the revenue of the State in gold and silver, and the legislative and judicial invalidation of all future transactions in paper money, will free the people of Ohio of the curse of a paper currency, either from their own or the banks of surrounding States, and will, in our day, bring on "a golden age."

15. *Resolved*, That an organized, concentrated, and privileged money power is one of deadly hostility to liberty; that the Democracy of Ohio has too long tolerated such an interest, from a mistaken and dangerous spirit of compromise and expediency; that the hour has at length arrived to decide whether this shall be a government of persons or of property, of men or money; that we therefore repudiate any further concession to the enemy in any form or reform of banking, experience having proven all such measures to be unsafe or ineffectual. *Democracy, therefore, calls on all her sons to stand by the constitutional currency; and whosoever shall falter or betray the cause in this great crisis of its fate, shall be henceforth and forever an outcast and exile from Democratic confidence and honor.*

And the preamble and resolutions passed unanimously.

W. M. Corry offered the following resolution on the tariff of 1842:

Resolved, That we are opposed to the tariff of 1842, or any other protective tariff, because we believe—

1. That Congress has no constitutional power to bestow the favor of the Government on one branch of industry more than another.

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2. That such a policy is unwise and unprofitable, as individual enterprise and sagacity are the surest guides to the profitable employment of capital and labor.

3. That the tariff of 1842 is not only an invidious and unjust discrimination between different classes of labor, but it is a measure for the benefit of particular sections of the Union, to the detriment of the South and West especially.

Resolved, That a committee of five be appointed to correspond with the Secretary of the Treasury, for the purpose of communicating the effect of the tariff of 1842 on the agricultural and other interests of the West.

Which was passed unanimously; and

Thereupon the following gentlemen were appointed said committee by the Convention, viz: Ellwood Fisher, Wm. F. Johnson, A. W. Anderson, Charles Reemelin, and John Groff.

On motion of W. F. Johnson, the following preamble and resolution were passed:

Whereas some two years ago the Senate and House of Representatives of Ohio condescended to demagogue upon the compensation of officers, and reduced their salaries and per diem allowance to sums so small as either to throw a burden upon men of ordinary circumstances too great to be borne, or to throw the offices into the hands of men of wealth: Therefore,

Resolved, That the Democracy of Ohio are able to pay their public servants a reasonable compensation.

To ROBERT J. WALKER, Secretary Treasury United States of America.

The undersigned, a committee appointed by the late Democratic Convention of this county to correspond with the Secretary of the Treasury concerning the effect of the existing tariff on the agricultural and other interests of the West, submit the following considerations in performance of the duty assigned them:

The western population is engaged in farming in a far greater proportion than any other section of the Union, although that is the principal employment of the American people. Hence the West presents, as a section, more prominently than any other, the characteristics of the class numerically predominant in the whole country. The unusual preponderance of agriculture in the West proceeds not so much from its extent and fertility as from its recent settlement; the superior individual enterprise and independence of farmers having given them the first and almost exclusive possession of this great region. These traits of rural character, in their immediate and remote consequences, identify the opinions of the farmer with the principles of our free Government as completely as are his interests with those of the community. The West, therefore, in addition to its common interests with the rest of the Union in the political and fiscal action of the Federal Government, has a local,

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sectional, and class interest in restraining that part of our system within its proper constitutional limits. The West, from its magnitude and locality, as well as its pursuits, can expect not even its proportion of the compensation afforded by Federal expenditure for contribution to Federal revenue.

The age in which we live is characterized by the unexampled development of commerce and industry. And to whatever antecedent condition of moral and intellectual power this may be owing, it results in imparting a portentous form and pressure to all institutions of society and modes of thought and action. Money becomes so universal an agent as to be a controlling one. The slave, if permitted to minister to a multitude of wants, becomes master. The taxing power of government, at all times an important one, becomes, in our present state of civilization, essential and absorbing—a power of such force as to render the other functions, and even the form itself, of government almost insignificant. No part of political science is invested with so much obscurity and dispute as the principles of taxation. It is, therefore, with instinctive sagacity that despotism selects for its designs this function of government in modern times; it being favorable to the substitution of that fraud to which tyranny is compelled to resort when force is no longer tolerated.

The Constitution of the United States, in conferring on Congress every form of the taxing power, undertakes to prevent all abuse by prescribing uniformity in the collection of the revenue, and specific objects for its disbursement. The effect of such a regulation one would think would be to secure a preference for the most simple, plain, and equal mode of taxation. Government, however, has chosen the most complex, obscure, and unequal. The system of duties on imported commodities on which the Treasury relies, taxes but a part of the property of but a part of the people—the property and persons both fluctuating continually in number, in amount, and in proportion. The property thus taxed is not the equal or the proportional product of the States or people—of capital or labor. Nor is its consumption uniform or proportional, or even proximately so. In thus repudiating as the basis of taxation the principles of equality and uniformity, Congress must, we are to presume, have been actuated by principles, real or fancied, of higher obligation than equality and uniformity. But we look in vain among the discussions upon this policy, at any time since its origin, for these higher principles. One of the objects in preferring taxation on imports is convenience—a negation and often an antagonist of principle. But the main and avowed design was the encouragement of domestic manufactures—a policy rather than a principle. And thus to convenience and to policy, trivial, temporary, and partial, has principle—the eternity and universality of convenience and policy—been sacrificed: and that principle equality and uniformity in the action of the predominant power of a free government. The effect of the tariff system (even for revenue merely) is to aggravate continually the inequality with which it begins. For it being the object and effect of the system to excite domestic competition to produce a domestic instead of a foreign commodity, the success of the system is attended with a con-

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tinal reduction in the number of imported articles on which the taxes are to be levied: thus contracting the basis of taxation, whether it operate on those who consume the imported article or those who produce that for which it is received in exchange. It is evident that, as this process goes on, the interests connected with the several departments of foreign trade must successively perish, and taxation continue to converge on the remaining basis of production and consumption. Now, the commercial intercourse of what are called old and new countries, such as Europe and America, consists chiefly in the exchange of agricultural for manufactured products. The direct action, therefore, of a revenue tariff in America is hostile to agriculture, by destroying the commerce by which a great mass of consumers are supplied. Hence the foreign trade of the Union has not increased fifty per cent. in forty years, although the States have doubled, and population almost quadrupled; within that period. And in order to maintain even the present comparatively reduced amount of foreign commerce, agricultural products have been compelled to a reduction in prices of from forty to eighty per cent.: a decline almost as great as that which has occurred in manufactured fabrics, but not to be accounted for, like the latter, by the introduction and wonderful improvement in machinery, which is not applicable extensively to agricultural products. The encouragement of manufactures by Government, in taxation, is then accomplished by a direct discouragement of agriculture, through a gross abuse of the fiscal political power. The evil is tolerated, from a misconception of the nature of government, and concealed by an artful misapplication of terms. Government is not, as many still suppose, a producing, but is a distributing agent. It cannot give, therefore, unless it take. It cannot confer favor without confiscating right. The phrase "encouragement of domestic manufactures by Government" is captivating only because it discloses the benefit and conceals the injury that results from the policy. The statement of both effects would be fatal to the measure. It would be encouragement of domestic manufactures, by the discouragement of our agriculture, still more domestic. That any miscalculation of interest, or misconception of power, or imperfection of phraseology, or conjunction of circumstances, or sectional and subtle selfishness, or all combined, should so beset and pervert the deliberations of our Government as to secure the adoption of a permanent policy to direct the fiscal action of our Federal system against agriculture—its very life—is the most astonishing and mortifying fact in our history. Nor is the enormity of such a policy mitigated materially by its professed design. Manufactures are not of themselves objects of desire to a free people, or of favor for a free government. They involve the necessity of a crowded population, subject to a very arbitrary control over their comfort by a few wealthy persons, and devoted to unwholesome employment. Surely such establishments do not deserve political favor where land is abundant and the people free. Indeed, the advocates of the manufacturing policy are conscious of the inaptitude of our circumstances for such establishments, and insist on their encouragement for the purpose, as they contend, of

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rendering us independent of other nations. Now, we insist that the manufacturing policy has the reverse of this effect. The principal agent in manufactures is capital; and capital is cheap and abundant only in old countries. This is the reason why we resort to such countries for manufactured goods. But if we refuse to purchase their fabrics, without possessing the principal material for making them—capital—but must resort to the same country for that, it is clear our dependence does not cease. Indeed, it is greatly augmented. For when we resort to Europe with produce for manufactures, we go as traders; but when we apply there for capital, it is as borrowers—a relation much more dependent and degrading. And if, as is the fact, we are habitually indebted to England, in our mercantile, corporate, State, and Federative capacities, for loans, is it not plain that the effect of promoting by law a branch of business whose principal agent is capital, the very thing we do not possess, is to increase or prolong our dependence for credit on foreign States, either by increasing the number of loans to meet the wants of the protected business, or, by diverting capital into it from other employments, render them dependent abroad for new supplies or the continuance of old ones? It is clear that the people among whom capital is dear will remain the debtors of those among whom it is cheap; that to urge the former into business requiring capital more than anything else, is to extend this relation, whilst the employment of resources peculiar to themselves, as in our case, is the best policy to accumulate native capital until it equals foreign. The nation that exchanges the products of agriculture for those of manufacturing labor, is the most independent and powerful; for the former are more indispensable than the latter. But the people dependent on another for capital or credit are slaves to the will or the whims of their creditors.

There is another and kindred effect of a tariff also to be deplored. The duties are paid to the Government in large sums by the importer, who thus performs the functions of a farmer-general of the revenue, with this disastrous difference—the farmer-general proper is limited by law in his demand on the tax-payer, but the importer charges the consumer, for advancing to the Government, as much as he can get, and is limited only by the competition of fellow capitalists, which is fluctuating. The importer adds the duty to the original cost of the commodity, and demands a proportional profit. And this profit is calculated at a rate to compensate the merchant not only for the time and expense bestowed on the article sold, but for what is devoted to those also which cannot be sold, to those which are sold on credit and never paid for, to those which are lost by other causes; and, after providing for all these, to leave a residuum sufficient for a luxurious living. Hence, the Government, by a tariff system, even for revenue only, creates a needless demand for capital, the most needful of our wants, and consequently the most influential, and subjects the tax-payer to the arbitrary power of the capitalist, and our country to a still greater dependence for capital and credit on the very country of which it is the professed object of the manufacturing policy to render us independent. The friends of the tariff system insist, however,

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that our independence will be secured by the creation of a home market for produce in manufacturing districts. In this case, also, the fallacy of the argument is concealed in imperfection of phraseology. For it is clear, that without the existence of a single factory in the country, the people would eat as much, or rather more, than they would consume under other circumstances. If a part of them resort to manufacturing, it is certain they do not consume more than before, and consequently there is no greater market at home than before. The only change effected is the concentration of the consumers in manufacturing districts, and a diminished production of agricultural commodities. The process is not the creation of greater demand, but a curtailment of supply. And although one of the effects be the same in either case, yet the true expression of the result has a very different effect on the public mind. It is a mistake, however, that we are made independent of foreign Powers by non-intercourse. Such a conception of independence, although plausible, is false. Independence of other nations can in fact be maintained only by power adequate to prevent or repel their attacks; and this power is promoted, and even created, by commercial intercourse. This is peculiarly true of modern times, and of ourselves. We are separated from all powerful nations by the sea. On that element, rather than on land, is the fate of modern States decided. And success on that element in war depends essentially on extensive commercial intercourse in peace. The independence of non-intercourse has been completely tested by France and by China in their struggles with England, and failed. Neither the genius of Napoleon, at the head of embattled continental Europe, nor the countless millions of Chinese men and money, could maintain independence against the assault of that Power which delights in a dependence, for the elements of all its greatness, on the industry of foreign nations.

The policy of tariff taxation is hostile not only to agriculture, whose products it confiscates in seizing a large portion of the value of foreign commodities received in exchange for them, but it is still more specifically and directly hostile to labor. The consumable commodities of a country are, of all its property, that portion which is the most immediate product and possession of its labor. Cloth and iron are what everybody consumes, and are purchased by corn and cotton, which almost everybody produces. Now, when the Government comes and demands its chief support out of what is the chief support of the people, leaving the great mass of accumulated property, houses, lands, factories, and stocks almost untouched, it evinces a desire to discourage labor, or oppress the person, that capital and property may be privileged. It is true there is dispute concerning the ultimate burden of all kinds of taxation: some supposing it to be borne entirely by labor, others that it is divided between labor and property. To us it is plain that the direct effect of a tax is to impoverish the class from which it is exacted. If this class consist of laborers, it may seek indemnity by asking higher wages; if property be burdened, it may attempt relief by demanding higher rents. But as the rates of both rent and wages are determined rather by the

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demand for property and labor than by the wants of the landlord or laborer, it is certain that permanent loss is the result of positive exaction. It is true that time may restore the equilibrium—wages may ultimately be advanced; but it is far more probable that time will aggregate the wrong. The weakness that invited the injury and submitted to it, will derive no strength from protracted suffering. Nor will usurpation learn self-denial from indulgence. And in the struggle of the several classes for their rights, the partiality and power of Government are decisive, unless countervailed by events beyond the comprehension or control of political authority. And in the oppression of labor the West is a sectional sufferer—labor being her great element of wealth, and constituting a greater proportion of her resources than of any other section. We do not desire or delight to make frequent allusions to invidious distinctions of class or locality. But we are considering a law which delights in such distinctions, and aggravates them into angry and obvious antagonism.

Thus far all we have said is applicable to a tariff for revenue alone. We have seen that such a policy fails to accomplish its professed object—the object for which it is tolerated. That it does not promote but prevents national independence. That, in the prosecution of this abortive attempt, the great principles of public liberty and prosperity are violated. That equality is sacrificed, stability renounced, agriculture depressed, labor overburdened, enterprise fettered, and commerce destroyed. If these be the tendencies and results of a revenue tariff, where is the language to describe the enormity, the atrocity, the fatuity, of a protective tariff, which is simply an aggravation, beyond the last limit of endurance, of the worst features of a revenue tariff? It is the disgrace of our nature that the great hope of liberty is in the excess of oppression; that the great truths of life are learned from degrading experience, not from reason—are derived from suffering, not from enjoyment. We could not question the utility of a national bank until it almost became the Government: but the discussion, once begun, promises to result in dispelling the entire delusion of banking. So let us hope that the tariff of 1842, the overdone exploit of monopoly, will accelerate the extinction of all privilege in the fiscal action of our Government.

We have now to explain the operation of the existing tariff on the western country—disclosing a perversity, a depravity of political action, demonstrating but too well the futility of a free government like ours, without the spirit for administering it. We have seen that the West has a common interest with the other sections of the Union, but a deeper one in the welfare respectively of agriculture and of labor, and consequently suffers with peculiar severity from tariff taxation. In addition to this, the West has an interest more exclusively her own in our foreign commerce, and this interest is the greatest sufferer, and is in the greatest danger from the action of the present tariff.

The West, including the States of Kentucky, Ohio, Indiana, Illinois, Missouri, and Michigan, and the Territories of Wisconsin and Iowa, had a population in 1840, according to the census, of 4,131,370 persons,

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not quite one-fourth in number of the Union. In that year, the exports to foreign countries of products of the forest was \$5,323,085; of farming, \$18,771,075—both amounting to \$24,094,160. These we assume went from the West, because they can be delivered in Canada, the West Indies, and England, to which they are chiefly shipped, via the lakes and the Mississippi, cheaper than from any other part of the Union. In the same year, the export of tobacco was \$9,883,957, of which one-third was western product. If to these we add the bale rope and bagging which enveloped the cotton export of that year, and which was supplied principally by Kentucky, we shall have an aggregate of more than thirty millions of western produce out of the total domestic exports, which amounted to \$113,895,634. So that the West, with much less than one-fourth of the population, supplied more than one-fourth of the exports to foreign countries direct; besides the enormous quantity of her provisions consumed in the South, which entered into the production of cotton, and found their way in that shape to foreign ports—probably not less than ten millions more. Now, as the other sections of the Union possess much more capital than the West, they must, with the same population produce more in value; and since their contribution to foreign commerce is less than ours, it is obvious that the proportion of our products dependent on foreign commerce is much the greatest. Agricultural produce is the natural want of a dense commercial and manufacturing population like that of Europe, and the natural product of such a soil and people as the western. If this trade is maintained, *the West will supply other sections of the Union with many manufactured fabrics*, the proceeds of agricultural products, for by this process cloth is obtained by the plough cheaper than by the loom. It is apparent, from the magnitude of western exports in 1840, that this operation was actually going on. The West, receiving in exchange for its produce manufactured goods more than it wanted, exchanged them with New England and the middle States for fish and such other manufactures as could not be profitably imported from abroad. The old States of the Union being assimilated to the condition of foreign industry, and being undersold in foreign markets by the West, no longer possessed a deep interest in foreign commerce, and therefore undertook to monopolize, by law, the rich fruits of western industry and soil. The tariff of 1842 was devised and adopted, and the East became the vender of manufactured goods to the West, instead of the purchaser. This change has acted with three-fold severity on the West. The freight of agricultural produce is, from the weight and bulk of such articles, an important element of their price in foreign markets. When a cargo of foreign merchandise, such as iron, sugar, salt, woollens, or cottons, could be obtained by the vessel that took out the export, the return freight would be so important an element in the voyage as to diminish materially the cost of freight on the outward cargo. Now, the freight on a shipment of produce amounts to from ten to fifty per cent. of its value at the place of export. A return cargo would diminish it one-third. Hence a policy like the tariff, restricting the importation of foreign goods, enhances the cost of our produce in foreign markets, and diminishes its

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value at home, thus acting with two-fold power against us—diminishing consumption abroad and discouraging production at home. The South, compelled in the same manner to pay an increased price for the freight of its staple—cotton—to submit to a diminished consumption of it, to relinquish the profits of the return trade, is compelled to economize, or rather is reduced on that article to a rate of profit so low as to find it equally profitable, or more so, to cultivate her own supplies of provisions; and thus perishes the annual demand for ten millions of western provisions, unless they are also reduced in a corresponding degree. If to this it be replied that the West is compensated in the formation of a new market in the manufacturing districts for western produce, the answer is, that it is an obvious impossibility for the domestic manufacturer to take produce for all the American consumption of his fabrics, as foreign nations do. The manufacturer only wants as much provisions as he can consume, and that is but a part of his wages only, and but a very small part of the value of his fabric, which is the work of machinery chiefly, that neither eats nor drinks. And for the supply even of the little consumed by the operative, the eastern farmer possesses, from his vicinity, an advantage over the western which does not exist in the competition for foreign trade, but is reversed. The West is subjected to another great and peculiar disadvantage and danger from the existing tariff. The West is compelled, in supplying its foreign customers with products, to encounter a formidable and in many cases triumphant rivalry from other foreign States. In every article we experience the competition of continental Europe, particularly the countries of the Baltic and Mediterranean. This is an evil not so much felt by the South, which has but few and distant rivals in tropical productions. Here, then, is the West struggling amid the difficulties and privations of recent settlement, with but little capital, its chief employment agriculture, its principal wealth in its labor, instead of being the object of political favor, doomed to encounter the hostility of Government, in its trade, in its industry, and its property, instead of deriving aid from the public resources; compelled to contribute, out of its scanty means, an enormous excess over its proportion to the public Treasury, and, beyond that, to make a still vaster contribution to swell the wealth of older and richer sections. The West has one hundred and twenty millions of acres of uncultivated land, worth even now, from its availability, through all the persecution of Government, more than twice that number of dollars, and wanting but a small proportion of active capital to cultivate it, to render it, of comfort and enjoyment, the most productive investment in the world at five times that value. Yet Government, itself an extensive proprietor, bestows enormous bounties for the attraction and detention of capital to manufacturing pursuits, in which millions of men and money are already engaged in the Old World, at starvation wages and bankrupt profits. Every investment now made in the teeming acres and flocks of the West, extends in geometrical progression the circle of cultivation and production, so as to transcend the conception of avarice. But Government repels capital from such a function as this, and plunders from

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these very fields, in the excesses of its burdens, an annual treasure, which, although enormous in itself, is insignificant compared with the immensity of what would be its ultimate product if permitted to act undisturbed. The vast expanse of western soil, with a surface almost unbroken by mountain or rock, rich with the debris of ancient floods, and the fallen foliage of a thousand years, warm with a sunshine from the most cloudless of skies, yet fresh with the showers and dew that exhale from the most beautiful and majestic rivers, verdant, fragrant, and variegated with flowers, when visited by the zephyrs of the Southwest, and shedding its golden fruits in profusion with the first winds from Oregon. Such is the land from which Government has undertaken to divert the footsteps of its citizens and the plough of the cultivator, by taking the produce of its harvest to endow the capital of a more sterile soil and a more forbidding clime.

Capital is said to be the accumulated proceeds of labor. A more philosophical definition would be, the passive elements of human enjoyment, the faculties of men being the active. Hence capital may result from other agencies than human, and be equally susceptible of conversion to the uses of man. The West, indeed, has slumbered for many ages, a silent wilderness as to the axe, the hammer, and the loom of civilized man; but Nature has been at work day and night, with all the agents of her laboratory; with heat and moisture, air and electricity; with all the occult and mysterious processes of vegetation and decay, to accumulate, as the result of her labors on the surface of the soil, a wealth greater than that of "Ormus and of Ind;" greater than all which has glittered from Golconda and Potosi; greater than was plundered by Rome from her subject provinces; greater than Albion has wrung from her toiling millions and won by her empire over the world-surrounding sea. Indeed, Nature seems to have withheld this region from the dominion of man for the purpose of making improvements on the original creation, to become finally the sanctuary of the most independent and intrepid of the offspring of those who, renouncing the servitude and superstition of the Old World, laid the foundation of liberty and religion on the Atlantic shore of North America; and, having completed her work, 'twas from here that, in the language of an American poet,

"Great Nature trod
Her last majestic footsteps up to God."

Yet this vast accumulation of natural capital, which requires but the minimum of artificial capital and human agency to render it productive of the great essential elements of comfort and wealth, has been, by the excessive and systematic hostility of Government, divested of a great proportion of its attractions for capital and enterprise. There is not now, there has not been since the present tariff law was enacted, a single instance within our knowledge of an investment of capital, as such, in agricultural pursuits for profit. And it is now in this country an established opinion, founded on the well-known results of such employment, that whoever undertakes to realize a profit from a considerable investment of capital in farming would be visionary and unsuccessful.

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In support of this opinion, we need not resort to elaborate or complicated reasoning. It is enough to adduce a few decisive facts. The tariff law now in force took effect in the fall of 1842. The prices of agricultural produce before and since that event will illustrate its effect on agricultural property and labor. We take from a New York Price Current the following quotations of a few leading articles of western produce in that market:

Articles.	June, 1840.	Dec., 1841.	July, 1844.	Aug., 1845.
Ashes, pots, per cwt.	\$4 50	\$6 00	\$4 00	\$3 75
Beef, mess, per barrel	14 00	7 50	5 00	9 00
Pork, do. do.	14 75	9 25	8 62	12 87
Lard, per pound.	0 10	0 06½	0 05¼	0 07
Flour, western canal, per barrel....	4 50	6 25	4 37	4 31
Wheat, per bushel	0 95	1 30	0 85	0 85
Tobacco, Kentucky, per pound	0 07	0 07	0 05	0 04½
	<u>38 87</u>	<u>30 43½</u>	<u>22 94¼</u>	<u>30 80½</u>

If we average the aggregates of price for the two years before the tariff, $3887+3043=6930$, and for the two years after the tariff, $2294+3080=5374$, and subtract one from the other, there is a difference of 1556, or a fall of more than twenty-two per cent. in the value of agricultural products. This result, although obtained by averaging the price without reference to the quantity of the articles enumerated, corresponds very nearly with the change perceptible in the great staples of flour and wheat, which predominate so much over all the others in western production and in domestic and foreign consumption, as well as in value. We have stated the price of flour as it was quoted in August last, although subsequently to that period it had fallen at this place below \$3 00 per barrel, and, but for the demand for England, which commenced two months ago, and has recently become very great, it would, in the opinion of extensive millers here, have fallen to \$2 50. Even now, when foreign demand has raised the price to nearly four dollars in this market, flour is much cheaper than in July, 1842, before the passage of the tariff, when it was six dollars in New York, although all accounts then indicated an abundant crop of wheat at home and abroad. The periods we have selected, of 1840-'41, and of 1844-'45, for data to indicate the value of agricultural products before and since the enactment of the existing tariff, are divided by the point of extreme financial depression in the year 1842. As this was near the period of the passage of the tariff, and as it has been followed by better times, the improvement has been ascribed to the law, as was the previous embarrassment to the want of it. This is the customary argument of all quackery; for as periods of great distress disorder the judgment and multiply the chances of improvement from change, they are usually the seasons for quacks and charlatans to flourish with their systems. Upon this pretension of the tariff policy, however, we are fortunate in facts that are conclusive. For several months prior to the passage of the tariff of 1842, the prices of the great staples of

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wheat and cotton were higher in this country than they have been since, and were also in demand at prices correspondingly high abroad, although crops were abundant everywhere, so that even so early as *July, 1842*, exchange between the United States and Great Britain was in our favor, and specie flowing in—an event at such a time almost without a parallel, for it is the season when our imports are heavy and our exports light; being too early for the new cotton crop to go forward. Such was the condition of our foreign trade in the last days of the compromise act—the nearest approximation to free trade we have known for thirty years. The great staples of the West and South are working out the redemption of the people from the embarrassments and debt created by the bank expansions of 1835-'36, that were predicated on the enormous amount of public deposits that had been needlessly and unjustly accumulated in the coffers of Government from the action of that protective tariff which was overthrown in 1833. But whilst the West and South were thus beginning so auspiciously the restoration of prosperity, the tariff of 1842 passed. The profits of manufacturing rose enormously; cotton mills made dividends of from ten to forty per cent; iron, sugar, woolens advanced in price from twenty to one hundred per cent; all manner of corporation stocks felt the impulse, and city property and city rents rose with the rest. But the great western and southern staples, wheat and cotton, have gone down more than twenty per cent., have been even lower than that, and would be lower now, but for the peculiar effect of the China trade on the one, and a partial failure of English crops on the other. Let us see if we can estimate the effect of the tariff on the West.

The principal protected articles are cotton and woolen goods, iron, and sugar. The value of these articles manufactured in 1840, according to the census, would be about \$100,000,000. In 1842 it would be nearly the same. In that year the duties on them were raised from twenty per cent. to an average of at least eighty. Although this great advance of duty was the dictate of the manufacturing interest, and must have been deemed requisite to exclude the foreign article, (for the odium of such enormous rates would not be needlessly incurred,) we will assume that, after all the effects of subsequent domestic competition, the tariff of 1842 now enables the domestic manufacturer to obtain twenty-five per cent. more for his commodities than by the compromise act. The existing difference between domestic prices and foreign will completely sustain this as an average estimate. The increased cost, then, to the consumer of these articles is \$25,000,000. The West consumes one-fourth of them, and pays, therefore, six and a quarter millions extra for them. She gives, however, in exchange, her produce, which is reduced in value, by the operation of the system, twenty-five per cent. also. Hence the cost of the West for the protection of these four articles only of domestic manufacture is twelve millions and a half, so far as our domestic trade is concerned. In the foreign trade, the loss of the West is about the same. She ships thirty millions of her products abroad, at prices reduced, as we have seen, by the system, one-fourth. Here is a loss of ten millions;

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for a fourth having been taken off to reduce the sum to thirty millions; it would without that sum be forty millions. But the West receives in exchange for her own consumption of foreign merchandise thirty millions. According to the proportion of dutiable articles imported and the duty paid this year, the amount of duty paid by the West is about six millions, or three millions more than by the compromise act, making the total burden to the West on our foreign trade, beyond the demand of a revenue tariff, thirteen millions of dollars—showing a total exaction of twenty-five millions on our share of four articles of domestic manufacture, and the aggregate of our foreign commerce.

This conclusion must be inevitable, if it be certain that the protected articles have advanced and western produce declined since the enactment of the tariff law, and that these changes of price have resulted from that law. Now, it is notorious that iron and sugar have risen as is stated. There is some dispute as to the relative state of prices in cottons and woolsens—the advocates of a tariff insisting that prices are as low as ever, and that therefore such duties do not enhance prices at all. But there is one fact that settles the question. The prices of cotton goods in England are much lower than in this country—so much so that *some* importations are even yet made, and of coarse goods too, that may be sold in our markets so as to pay cost and the enormous duties exacted besides. If, then, the prices of cotton goods have not literally advanced, they have not been reduced here as in Europe—and that is, for the purposes of our argument, the same. The continual improvements in machinery, cotton and woolen, which cause an incessant decline in the price of those fabrics, have, as to that effect, been counterbalanced by our tariff system, and the consumers, in consequence of that system, are compelled to pay more than without it. It will not do to tell us that if we had relied on England for more of our supplies than we have, prices there would be higher; that they have fallen in consequence of the loss of our custom. Such reasoning is fatal to the favorite doctrine of the tariff men—that manufacturers in this country can reduce their prices, if their market here can be extended by the exclusion of the foreign commodity—being able to produce a large quantity at a less rate than a small one. For if this proposition were true, why could not England, if allowed to supply the world, sell cheaper still, from the still greater extent of her customers?

The same causes that have depressed agricultural produce and enhanced manufactured goods, have had a corresponding effect on real estate. The assessments of property for taxation have not in this or the neighboring States been made with much precision; indeed, values have been so unsettled in this region, that it has been impossible. In Ohio, notwithstanding the great expenditures in public works lately made, the value of all the property in the State varies but very little from 1841. Such is the case with Indiana. In Kentucky the total assessment last year was some twelve millions below previous years. But in the manufacturing region the condition of things is reversed. We have not before

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us a statement of the movement of property in Massachusetts at large; but, on referring to the returns of taxable property in Boston, the great emporium of the manufacturing interest, we find that it has advanced in value from \$98,103,600 in 1841, to \$135,388,900 in 1845—an increase in four years of nearly 40 per cent. To prove that this is the effect of protection, we need but refer to the neighboring city of New York, which, although of course much connected with the manufacturing interest, is nevertheless the great commercial emporium of the Union, and more identified with all its great interests than Boston. The taxable property of New York, instead of advancing from 1841 to 1844, (we have no returns of 1845,) has declined from \$252,235,315 to \$234,960,046. As if to leave no doubt on this subject that facts could remove, it appears that the foreign trade of Boston has in this period experienced little or no change; and that change, slight as it is, confirms our conclusion. The exports of Boston to foreign countries, instead of increasing, have actually declined from 1841 to 1844, from \$9,372,612 to \$8,244,729; whilst her imports have advanced from \$18,908,242 to \$22,141,788, showing increased means of purchasing luxuries—derived not from exports, but from the enhanced prices which the law confers upon her. It was, however, to a flourishing manufacturing region like this that the West was taught to look for that great additional demand for produce that was to compensate her for tariff burdens. Well, Boston, although she has advanced in wealth nearly 40 per cent. for the last four years, which is about twice as much as for the preceding eight, buys in 1844 but 689,201 barrels of flour, instead of 573,233 in 1841, and, *from the reduction in prices, pays less now for what she consumes than before!* and of what she does buy only about 100,000 barrels go from New Orleans, whence the great bulk of flour in this valley is sent to our customers by sea. Such is the evidence of the wholesale plunder of the West—a proceeding of such enormity under, or rather by, a Government like ours, that nothing can exceed the impudence with which it is perpetrated, except the attempts of the plunderers to convince us that it is for our good! The tariff of 1842 was obtained on false pretences: on the pretence that the great body of American manufacturers were undersold in their own market by foreigners, and that this country had already been brought to great distress by this triumph of the foreign over the American operative, and the consequent substitution of foreign fabrics for our own. The reverse of these misrepresentations was the fact. To display the condition of trade in which there was competition between foreign and domestic articles, as well as to illustrate the effect of the change which has since taken place on the West, we present the following table. It contains a statement of the product of our shops, factories, and mines, according to the census of 1840—the latest account of them that exists. Also a view of the articles imported from abroad that come in competition with them—the reexportation of these articles, and also the export of our own products—all taken from the report of the Treasury for 1841, the last year of revenue tariff:

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Articles.	Men employed.	Value.	Amount imported.	Reexported.	Domestic export.
Iron	30,497	\$16,034,225	\$4,386,260	\$32,907	\$238,441
Coal	6,811	2,071,123	369,352	76,040	
Salt	2,365	1,029,862	821,495	23,466	62,765
Sugar	-	7,755,540	7,605,830	120,970	23,837
Hardware, cutlery, &c.	5,492	6,451,967	3,204,311	125,923	806,823
Precious metals	1,556	4,734,960	598,121	8,156	2,452
Various metals	6,677	9,779,442	362,624	2,395	24,297
Granite, marble, &c.	3,734	2,442,950	11,653	-	33,546
Woolens	21,342	20,696,999	10,949,499	154,073	
Cottons	72,119	46,350,453	11,757,036	929,056	3,122,546
Hats, caps, bonnets, &c.	20,176	10,180,847	467,013	67,090	
Leather, tanneries, saddleries, &c.	80,000	48,785,332	809,864	21,413	232,272
Distilled and fermented liquors, Powder	12,223	12,000,000	1,743,237	171,417	527,577
	496	2,000,000	4,656	-	146,934
Drugs	1,848	4,812,726	409,790	23,362	136,469
Sugar refineries, chocolate, &c.	1,355	4,474,565	1,198,495	730,964	1,348,974
Paper	4,726	6,153,092	126,567	-	83,403
Cordage	4,644	4,078,306	279,054	88,424	31,582
Carriage wagons	21,994	10,897,887	5,008	-	60,456
Furniture	18,003	7,555,405	45,585	2,087	310,105
	320,906	\$232,280,799	\$45,586,406	\$2,592,613	\$7,242,311

The census returns were made of the quantity, but not the value of iron, coal, salt, sugar, spirits, and powder. We have calculated their value at a moderate price. In the leather business, the number of men employed in tanneries only is set forth—we have supplied the residue by estimate. Sugar being the product of slave labor chiefly, and the number of hands employed not being given, we have omitted all estimate of them, as, for the purpose of our argument, they are in fact capital. There is a mass of articles in the census returns not specified—as there is also in the Treasury returns of our foreign trade; these are but few, and do not differ materially in their proportions from those above enumerated. We have selected the year 1841 for the condition of our foreign trade, not only because it was the last of free trade, but because the imports were in that year quite as great as usual, exceeding \$127,000,000. It appears, then, that our imports that come into competition with domestic articles amount only to \$45,586,406—but little more than one-third of what we buy abroad. That instead of monopolizing our market, they constitute only about *one-sixth* of our consumption of such goods—the residue coming directly from our own industry. And that in addition to all this, we re-export of the foreign commodities and export of our own together nearly one-fourth of the kinds we thus import. And as this was done in the year of lowest tariff, it completely crushes the pretence that low duties were effecting the ruin of the country or of our manufactures. Indeed, no branch of them, as is manifest from the preceding table, encounters any serious rivalry except iron, salt, sugar, woolen and cotton goods. In these the

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	Iron.	Salt.	Woolens.	Cotton.	Sugar.	Total.
Domestic supply is...	\$16,034,225	\$1,029,862	\$20,696,999	\$46,350,543	\$7,755,540	\$91,867,089
Foreign supply.....	4,386,260	821,495	10,949,499	11,757,036	7,605,830	35,520,120
Excess of domestic..	11,647,965	208,367	9,757,500	34,593,417	149,710	56,346,969

Showing an excess of domestic over foreign supply, of \$56,346,969. This discloses the origin of the tariff of 1842, and its existing strength. It was for these five interests that it was made, and for them it endures. There was not, we see, as to any other interest, an adequate motive even to memorialize Congress for protection. But the capitalists who are engaged in the supply of these five classes of commodities wanted to destroy the very moderate competition from abroad, that furnished only about one-third of such goods. The capital invested in these five branches is about \$130,000,000; the number of men employed is proportionally less than in almost any other, being, exclusive of slaves, only 126,323; whilst the number of owners who monopolize the benefits of the law cannot exceed 2,500; and yet to increase the dividends and profits of this insignificant portion of the country's wealth, the property and capital of all the Union besides have been plundered and convulsed. The labor of the country has been driven and withheld by law from wholesome and profitable employment, in order to keep one hundred and twenty-odd thousand men engaged at ordinary wages—in keeping up the profits of 2,500 men above all others, and the people told that if this tariff were not adopted, they would be reduced to the condition of foreign pauperism. What absurdity has not been asserted, and maintained, too, with disgraceful success, in the support of the policy of conferring wealth on these five interests at the expense of all the country besides. We have been told that our foreign trade was ruinous—or rather that particular part of it by which we receive the five useful and indispensable articles of iron, salt, sugar, woolen and cotton goods. We have been informed that these articles were draining the country of specie, although every year the Treasury report, even when it encouraged the tariff policy, contained the highest evidence of the fact that the very countries from which we obtained these commodities, England and the West Indies, were above all others the most extensive customers for our agricultural products; taking more of them in value than we of their merchandise, and paying us the balance in specie, with which to supply ourselves with the silks, spices, teas, coffees, linens, dye-stuffs, &c., which we buy of countries that take little of us, but which the tariff men never complain of, and never include in their restrictions. Our trade with England, from which we get iron, woolens, and cottons, is specially denounced and traduced. It is constantly alleged that Great Britain exacts enormously greater duties on our products than we require on hers; when, in fact, our trade with that kingdom and its dependencies experiences greater liberality from her than our trade anywhere else—much greater than we

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accord to her in return. The duties on bacon, beef, butter, lard, pork, do not exceed an average of twenty-five per cent. ad valorem. The duties on wheat and flour, under the sliding scale, do not average more. In the colonies, the duties are still less. And yet Great Britain, who buys large quantities of these articles, although under the necessity of raising enormous taxes, permits them to enter at these rates, whilst her own merchandise is compelled to pay nearly double this tax by us. Even the tobacco duty is so modified by her prohibition of domestic culture, and by a duty almost equally high on her colonial, as to give us a monopoly of the supply. Nothing can inspire greater contempt for the press, and distrust in the people, than the multitude of gross and positive falsehoods on the subject, which, in contradiction to public official documents, have pervaded the newspapers; and, in company with an equal amount of the shallowest fallacies and paradoxes, have mystified and misled a large minority of our citizens. In the five great interests that constitute the pillars of the existing tariff system, the West has less than her proportion of men employed—thus:

	Ken- tucky.	Ohio.	Indiana.	Illinois.	Mis- souri.	Michi- gan.	Iowa.	Wiscon- sin.
Iron.....	1,108	2,268	103	74	80	99		3
Salt.....	291	240	19	22	36			
Sugar.....								
Woolens.....	200	935	103	34	13	37		
Cottons.....	246	210		7				
	1,845	3,653	225	137	129	136		3

Only 6,128 persons, or about one-twentieth of the whole number employed in these branches, instead of one-fourth—our proportion of population. Our share of the capital is still less. The iron, salt, cotton, and woolen interests employ 125,323 persons only, but their annual product in value, we have seen, over \$84,000,000—whilst the 272,679 agriculturists of Ohio, with more than thrice the capital, produce, in the richest of soil, only half that value! A striking evidence, after making due allowance for the cost of raw material, of the predominance of machinery or capital over labor, as an element of manufactures. Hence, if the producers of the West were accessible to the manufacturers of these articles, the utmost they could sell them would be twelve millions of produce annually, for that is as much as 126,323 operatives, with their families, can consume; whilst the actual protection or bounty extended to those establishments, say an average of forty per cent., would enable them to obtain an *advance* on the actual value of what the West would buy, nearly equal to all the West would receive for her produce.

But it is not, as we have said, simply in an agricultural capacity that western labor is oppressed by the tariff. The great body of our mechanics, who experience no competition from foreign imports, but

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many of whom are exporters themselves, deriving no protection from the law, are compelled to bear, without palliation, their shares of the burthens, and to meet with this disadvantage in foreign markets—the labor of other countries. But there is a class that suffers still more, and that a very large class. It is the great body of shoemakers, blacksmiths, and tailors—perhaps the three most numerous orders of mechanics in our community. Of the necessity of protecting these men we have heard much from tariff advocates. We insist that, instead of being protected, they are subject not only to their common share of exaction as consumers, but to special injury as mechanics; for the duties imposed for the protection of their work are much less than they are compelled to pay on their raw material. The duties on shoes and blacksmiths' work are about an average of thirty per cent. But the duty on leather and iron is about 70 per cent. The tailor pays a duty on woollens and cottons of from 40 to 160 per cent. He has a protection of 50 per cent. on ready-made clothing; so that, when the raw material of these trades amounts to half of the manufactured, as it usually does, their business, like the agricultural, is positively discouraged by Government. They are, like the farmers, subject to a continual *fine* for carrying it on. Labor, and not capital, is the predominant element of their work—work which did not, under the free-trade system, as was falsely asserted, experience material competition from abroad, from the fact that our imports of such fabrics did not amount to one-tenth of the domestic supply. In this city, which is distinguished for the extent and success of its mechanic and manufacturing industry, there was, in 1841, a thorough examination made of its workshops, by Charles Cist, a very careful and exact collector of statistics. The result of his labors was the following table:

Manufactures.	Hands.	Product per annum.
In wool, principally or wholly.....	1,557	\$2,222,857
In iron, entirely or principally.....	1,250	1,728,549
Other metals.....	461	658,040
Leather, entirely or principally.....	888	1,068,700
Hair, bristles, &c.....	198	366,400
Cotton, woolen, linen, and hemp.....	359	411,190
Drugs, paints, chemicals, &c.....	114	458,250
The earth.....	301	238,300
Paper.....	512	669,600
Food.....	1,557	5,269,627
Science and fine arts.....	139	179,100
Buildings.....	1,568	953,267
Miscellaneous, including 4,000 women working for clothing-stores....	1,733	3,208,790
	10,647	17,432,670

Now, of all these operatives, (and the number has much increased since 1841,) a few only in cotton and wool (of whom there are but a few) derive benefit from the tariff, whilst the workers in iron, leather, &c., experience injury.

We have now shown, we trust, a system of tariff taxation to be

M—Continued.

obscure, unequal, fluctuating, and oppressive—hostile to agriculture, to labor, and to commerce, particularly those departments of them in which the West is most deeply concerned. We have proven the existing tariff to be preëminent in the most odious features of such a system, without a pretext in the relations of foreign commerce; without excuse from the spirit of the age, which, even in the despotic Governments of Europe, is giving more and more freedom to trade. We believe that the present system is the product of a sordid combination of capital with unscrupulous ambition to break the faith that was pledged in the compromise act of 1833, for the purpose of plundering the people of liberty and property. We consider any effort of Government to compel men to follow or to abandon innocent pursuits, by pecuniary penalty or bounty, an infraction of that individual right which is the glory of our institutions and a departure from the policy which, although sometimes violated, has given us our wealth. Above all, when we reflect that pauperism and crime, and the accredited vices of society, where population is dense, constitute the great curses of our civilization, and threaten the stability of our institutions, we solemnly protest against a policy which, like that of this tariff, aims to withhold and withdraw our people from the sunny sky and verdant landscapes of the West, to toil amid the lurid and mephitic atmosphere of factories and cities.

The Federal Government imposes on agriculture not only a disproportionate amount of taxes for public expenditure, and for the purpose of enriching privileged capitalists, but has accumulated an immense public domain by extortion from the same interest. The quantity of public land now unsold exceeds a thousand millions of acres, and is worth, after paying every dollar it has or will cost, at least as many dollars—one-fifth of the aggregate value of all the property of the Union. Now, why should Government ask for this land more than it cost? Why has it exacted of farmers and planters, for the hundred millions already sold them, ten times what was paid for it? Without the intervention of Government, private citizens had a natural right to buy the land of the aboriginal proprietors, and of course could have purchased it at the rate paid by Government. Now Government was not instituted in this country to become a land-speculator upon the agricultural community. Its proper function was to regulate and facilitate, not restrain, the rights of the people. In this case, Government might purchase and survey, so as to prevent disputes with the original proprietors, and among the new settlers, as to title and boundary, and sell for enough to reimburse the total expenditure incurred. But what system of policy or rule of right can justify it in speculating enormously on the agricultural settler? The only pretence of reason we have ever heard assigned for this course was to prevent the new States from settling *too* fast, in order that population and labor should not be drained from manufacturing districts in the East. This was one object. Another—not avowed, but not the less influential—was, to prevent the speedy accumulation of political power on this side of the mountains. And for such unworthy and selfish purposes have the functions of our Government been perverted. The

M—Continued.

consequences have been disastrous in the extreme. It was not only the right of the citizen to emigrate to this region, and to settle it on the best terms that could be made with the original proprietor, but it was the policy of our institutions to promote the enterprise.

Our forefathers, it is well known, on achieving their political independence of Great Britain, were still much imbued with European manners and opinions at variance with their new system of government. A great and growing tendency then and since was manifested to adopt social habits at war with political rights. The very best antidote to such an evil was the rapid precipitation of our people upon interior agricultural life, as is evident from the existing western character—so happily exempt from the theocratic and aristocratic features visible among the Atlantic colonies. We would thus have acquired that individual independence and simplicity of manners so necessary and proper for a republican nationality—so indispensable to resist the seductive and perverted habits and fashions now received with so much favor from abroad. But the West, instead of being permitted to take that part in the formation of our national character which nature and circumstances intended to assign her, has been the victim of political and pecuniary rapacity—has been retarded in population, and, consequently, in the attainment of her due political standing and power; and has been drained, by enormous and unjust taxation, of her resources for the education of her children and for the maintenance of her private and public credit. Hence, at this day, instead of being predominant in our public councils, in general intelligence and in public and private wealth—instead of exerting over the opinions of the world her moral and intellectual power—the West is an object of reproach from abroad for the financial delinquency of some of her States, and is a petitioner to Congress for the mitigation of her wrongs. But the day of her power is at hand, and her destiny will yet be accomplished.

With sentiments of confidence and regard, we are, &c.,

ELLWOOD FISHER,	<i>Chairman.</i>
WILLIAM F. JOHNSON,	} <i>Committee.</i>
A. W. ANDERSON,	
CHARLES REMELIN,	
JOHN GROFF,	

CINCINNATI, 11th month, 4th, 1845.

Cincinnati. From Patrick Collins, Surveyor, enclosing answers from W. M. Correy.

1. Wheat, corn, oats, rye, barley, buckwheat, potatoes, onions, turnips, pumpkins, grasses, hay, apples, peaches, pears, plums, &c.; tobacco also.
2. About three hundred millions of dollars.
3. About four-fifths of their respective amounts.

M—Continued.

4. Less than two per cent.

5. About six per cent.

6. Flour in 1823, was per barrel		\$4 25
Do. 1824, do.		3 00
Do. 1825, do.		2 75
Do. 1826, do.		2 70
Do. 1827, do.		3 20
Do. 1828, do.		3 40
Do. 1829, do.		4 00
Do. 1830, do.		2 75
Do. 1831, do.		3 00
Do. 1832, do.		3 25
Do. 1843, do.		3 50
Do. 1844, do.		3 00
Do. 1845, do.		3 25

The price of wheat of course graduates that of flour, and may be inferred from this table; that of corn graduates pork, and may therefore be had from that article. The average net annual income of each hand, irrespective of his profits as an owner of land, is about \$50; of the other articles of produce, no statements of price have been regularly made, but they would be regulated by the price of wheat.

7. Prices have been affected materially by the state of the currency; have also been seriously affected by tariff laws, which produce commercial revulsions, &c.

8. This State raises a sufficient supply of horses, mules, hogs, cattle, meats, and other provisions, for her own consumption; and exports large quantities.

9. Yes.

10. By no means; the prices of protected articles are relatively much higher; it is owing to the obstructions to our foreign trade created by the tariff; the relative prices of the protected articles are enhanced by the duty on similar articles from abroad, and the consequent diminution of competition in their supply.

11. This State exports a large quantity of live stock and provisions, and some manufactures, whose prices have been influenced in the same manner; and to a similar extent, with those of corn and wheat.

12. This State produces in value about forty millions of dollars in articles for provisions, and of horses and mules; about one-half are exported; and prices at home are regulated very much by the prices abroad, where they are taken for consumption.

We encounter in England, and even in the West Indies, the competition of continental Europe in the supply of such commodities; and, if disabled by the tariff, or any other cause, from receiving in exchange the products of the country where we sell, our ships, being compelled to return without cargoes, charge a double freight on the outward cargo; and, as our products are all bulky articles, the freight on them amounts to from one-sixth to one-half their value, and is a controlling element in our calculations.

M—Continued.

13. This State cannot even for a single year import more than is received in exchange for her exports, unless she goes in debt to the merchants of the East for merchandise, or to European capitalists for public loans. Either of these operations even finds an end, and we are compelled to regulate the value of our imports by our exports.

14. There are manufacturing establishments of almost every kind; and some in great perfection. Their aggregate capital is now not less than thirty millions of dollars; profits for the last three years have been great, judging from the fact that money can be loaned at 10 per cent.; and yet it is tending strongly to these establishments. Not one-fourth of them are protected by the tariff, and they can do without it.

15. This State builds annually about 50 steamers, at a cost of about \$1,000,000; the greater part of which is owned and navigated by the citizens of the State. This interest is now languishing for want of business. But for the tariff, a larger amount of our products would go in these boats *via* the lakes to Canada, and *via* Ohio and Mississippi rivers to New Orleans, for the foreign market; and, in return, we would receive a much greater proportion of our supplies of iron, salt, woolens, and cotton, *via* the latter rivers; thus affording a greater amount of employment for boats; and yet obtaining those commodities at a lower rate.

16. Not more than one-tenth of the *capital* invested in agriculture. The commercial interests of this State have been injured by the diminished consumption of merchandise consequent on the decline in value of our produce, and advance of price in such articles as we purchase.

17. It would very much, if our foreign trade could be unshackled. If that cannot be done, we shall be more and more reduced to a dependence on eastern supplies, and experience less necessity for Government warehouses.

18. Rather injuriously; it would cut us off from the Mexican trade to a considerable extent.

19. Knows of none.

20. The prohibition is almost complete on iron, brown sugar, and other goods; and on a large quantity of salt—of the first necessity for our provisions.

21. Very injuriously. The coarse woolens and cottons, which are excluded by the minimums, are articles of universal demand and comfort in this State. The requisition of cash duties, without an extension of the warehouse system to us, subjects this State to the payment of a profit to the importer, or wholesale dealer, of ten per cent. on his advances of the duty, and the consumer here to a further exaction of twenty per cent. to the retailer on the same element of cost.

22. The articles of tea and coffee are proper subjects of revenue as much as any other. The duty might be twenty per cent. *ad valorem*, without sensibly reducing the consumption.

23. In this section of the country there is but little benefit experienced by the exemption from duty of articles used in manufacturing—the manufactures requiring them not being numerous.

24. There is no class of manufactured articles within his knowledge.

M—Continued.

on which duties are imposed, which are not much more extensively manufactured in the United States than imported from abroad. Iron, salt, sugar, cottons, and woollens, are those which manifest the greatest competition between the foreign and domestic supplies; but on these, which are of universal consumption, the import does not amount to perhaps more than a fifth of the domestic manufacture. Before the tariff of 1842, it was only about one-third. And this curtailment of competition, which in fact is a restraint on the people of the State from supplying themselves by sending their produce to a better market than the domestic, operates very severely on them by requiring an advance on the average of twenty-five per cent. in the purchase of those commodities.

25. Partly answered above. A duty of twenty per cent. on these commodities, by trebling the importations, would afford nearly the present revenue from the same sources.

26. The duties on agricultural products are of no effect whatever on our interests, nor can they be made beneficial to us. The duty on raw hides may seem to favor our farmers; but when we come to consider that hides are brought by us chiefly from countries which receive our flour in payment, this apparent advantage vanishes. The trade between an agricultural country like ours and a pastoral like Mexico and South America, is as proper and profitable on one hand as would be a trade on the other between such a country as ours and a manufacturing one like Europe.

This State has prospered under all systems of taxation; but this prosperity results from the fertility and cheapness of its lands, the salubrity of its climate, and its free access to the sea and lakes. These attract and retain an emigration of industrious and enterprising cultivators inferior to none in the world.

27. The quantity of wool raised in this State is about one and a half millions of pounds. The price since 1842 has averaged twenty-six cents; but is now lower than last year. The average price is not higher than for the ten years preceding the tariff of 1842.

28. The only mines of consequence are those of coal and iron. The price of coal not affected by the tariff of 1842, has fluctuated with our commercial fortunes. The price of iron for the ten years preceding the tariff of 1842 was about \$70 per ton. In the latter part of the time it fell to \$55, and has since advanced again to \$70 per ton for rolled bar, the kind most generally consumed.

M—Continued.

INDIANA.

ANSWERS TO CIRCULAR No. 2.

Fort Wayne. From J. G. D. Nelson, Receiver.

1. Wheat, corn, rye, oats, buckwheat, potatoes, flax, and hemp, are raised extensively throughout the State. None of the staples of cotton, rice, or tobacco raised, except the latter, which is cultivated quite successfully and to a considerable extent in the interior, southeastern, and southwestern portions of the State.

2. Unable to give a satisfactory answer.

3. Not able to form a correct opinion.

4. Not two per cent.

5. In this, the northern portion of the State, the profits of well-conducted farms for the ten years preceding the last three were very large; should think not less than 10 per cent.

6. During most of the period above alluded to, produce was very high; wheat was worth from \$1 to \$2 per bushel; corn from 4s. to 12s. per bushel; other grain proportionately high. For the period of three years since 1842, wheat has ranged from 50 to 65 cents; corn from 1s. to 3s. per bushel; other grains alike low.

7. Impossible to tell.

8. It does, and a large surplus.

9. All except the manufacturing.

10. By no means. The price of domestic goods, especially, has advanced 20 per cent. within the last three years; and produce has fallen quite as much—making a difference of some 40 per cent. against the producer.

11. Thinks not, to any considerable extent.

12. Not able to answer what proportion of exported articles is consumed abroad. The prices are governed, unquestionably, by the foreign demand. Articles shipped to New York and New Orleans; chiefly wheat, flour, beef, and pork.

13. Commerce cannot be successfully conducted without reciprocity of trade. A nation cannot always sell and never buy, &c.

14. There are several manufacturing establishments in the State; but is unable to give a satisfactory answer, for want of correct information.

15. No ship-building, strictly speaking, in this State; some steam-boats are built on the Ohio river.

16. The principal commerce of this State is carried on upon the Ohio river, and can give no description of it.

17 to 22. Cannot answer.

23. No manufactories in this region.

24. Oppressively. We are an agricultural people almost exclusively, and we regard all tariff laws as operating prejudicially to that interest.

25, 26. Answered above.

M—Continued.

27. But little wool grown in this section of the State.

28. Some iron and coal mines are worked in some sections of this State, but know nothing of their operations.

Jeffersonville. From John F. Read, Register.

1. The principal agricultural products of this State are wheat, corn, oats, buckwheat, rye, and barley; some tobacco; very little cotton, and no rice.

2. The principal part of the capital is engaged in agriculture.

7. The prices and profits of agricultural products have been, for the last thirteen years, materially affected by the tariff. For the five or six years preceding 1840, they were influenced to a great extent by the state of the currency.

8. This State raises a sufficient supply of horses, mules, hogs, cattle, meats and other provisions. The prices of the two first-mentioned articles, he is not able to tell; those of pork, beef, and flour, (which may be considered the principal staples of the State,) have, for the last three years, been as follows: Pork, from \$2 to \$3 per 100 pounds; beef, \$2 to \$3; flour, \$3 to \$4 per barrel. For the ten years preceding, pork varied from \$4 to \$7; beef, from \$3 to \$5; and flour, from \$4 to \$8.

11. The State has a surplus of the articles mentioned, (in 8,) and their prices have been very fluctuating, depending entirely on the quantity raised and the demand from the southern market. The tariff of 1842 has affected the prices of the products of the western farmer in the same proportion it has those of the southern planter.

14. There are 13 cotton manufactories, with a capital of \$160,000; tobacco, number not known, capital \$70,000; 426 tanneries, capital \$400,000; 600 saddleries, capital \$270,000; 40 woolen, capital \$90,000.

27. The quantity of wool raised in this State is about one and a half millions of pounds; the price has been considerably reduced since 1842—varying, for the last three years, from 26 to 30 cents per pound; and the ten years preceding, from 30 to 60 cents.

Crawfordsville. From Phil. E. Engle, Receiver.

Acknowledges the receipt of the circular, and regrets that he has not the necessary information within his reach to enable him to answer the interrogatories.

M—Continued.

ILLINOIS.

ANSWERS TO CIRCULAR No. 1.

Gallatin County. Name not known. Received in letter of B. Parrish, Shawneetown, Illinois, 18th September, 1845.

1. Illinois; Gallatin county.
2. Salt; by hand.
3. In 1841; individual.
4. \$25,000.
5. \$5,000.
6. No profit.
7. Low price of salt causes decrease.
8. None in the State or county.
9. As above.
10. But one; 25 cents per bushel.
11. No answer.
12. Thirteen to sixteen men; average wages \$8 per month.
13. Eight hours the year round.
14. No answer.
15. Fifty head of horses and oxen.
16. Market at home.
17. None.
18. Home and vicinity.
19. Not exported.
20. One-twentieth in cash; balance in produce of every description.
21. Decreased 3 per cent. in labor and materials.
22. 62½, 50, 37½, 25, and 25 cents.
23. More than the people would bear.
24. None.
25. No profit.
26. Wagons and labor two-thirds.
27. \$3,000; no other domestic products.
28. Illinois; \$25,000.
29. Abandoned.
30. Farming.
31. Many.
32. There are; 50 miles.
33. None borrowed.
34. No reduction.
- 35, 36. No answer.
37. Two-thirds.
- 38 to 40. No answer.

NOTE.—The above return was received in letter from Braxton Parrish, Shawneetown, Illinois, September 18, 1845, without giving the name of the individual from whom received.

M—Continued.

William Wilson, Receiver, Palestine, Illinois, October 18, 1845, regrets that he cannot give that response to the circular which its great importance demands.

ANSWERS TO CIRCULAR No. 2.

Chicago. From William M. Jackson.

1. Wheat, corn, oats, and tobacco.
2. About four-fifths.
3. Almost wholly.
4. About $2\frac{1}{2}$ per cent.
5. The difference is small.
6. Cannot answer.
7. Materially by the currency, and somewhat by the tariff.
8. It does; and a surplus.
9. They do.
10. I think not. To the tariff and currency.
11. She does not, to any extent.
12. No answer.
13. Cannot answer.
14. No great amount.
15. Same answer.
16. [The answer is obscure. It looks like "about $\frac{1}{4}$," but the figures are imperfect.]
- 17 to 24. No answers.
25. Most of the coarse cottons and woolens.
26. They do not. Reduction of the duties to the lowest point will be best for us.
27. Considerable; the exact amount he cannot tell; nor the price; thinks the average price about 18 cents per pound.
28. [Answer is obscure. It is written thus, as near as it can be made out: "None but Coll x Galena. How they have been affected cannot say."]

Morgan County. From M. McConnel and J. A. McDougall.

1. Grain, pork, beef. Rice and cotton not raised; tobacco only to a small extent.
- 2, 3. No answers.
4. Cannot be safely estimated higher than from 2 to 4 per cent.
5. From 5 to 7 per cent. from 1834 to 1842.
- 6, 7. 1834 to 1842, wheat 75 cents per bushel; 1842 to 1845, wheat 35 to 50 cents per bushel. All other articles have varied in the same proportion.
- 8, 9. This State raises an abundance for her own supply, and for

M—Continued.

export, of each of these articles. Fall of prices in the last three years has resulted from the falling off of the foreign market; and manufactures and commerce equally feel its effects.

10. The prices of the protected articles fell about 15 per cent. from 1839 to 1843, while agricultural products fell from 40 to 60 per cent. Since 1842, protected articles have risen 5 to 8 per cent., while agricultural products have not risen at all. The effect is injurious.

11. None.

12, 13. About one-seventh of the whole prices governed by the foreign demand. To Havana, Great Britain, the British provinces, &c., &c. The profits are reduced by the present tariff, by a prohibition (or high tax) on the return cargoes. We meet with competition in our breadstuffs, from the Baltic and elsewhere; but we could overcome all with a good return cargo. We could stand an average duty of 20 per cent. on our return cargoes.

14. See census of 1840, and add thereto 100 per cent. increase. Profits in proportion.

15. No answer.

16. The commercial interests have been injured, by destroying the foreign market for the agricultural products and staples of the country. We cannot sell, and, therefore, cannot buy.

17 to 19. Would not affect us in any way.

20, 21. Illinois manufactures alcohol, and is benefited by the high duties on foreign liquors. Same may be said of lead.

22. Coffee, tea, dyes, about 20 per cent. ad valorem—*no more*.

23. No answer.

24. See answers to 12 and 13.

25. The duties on salt, iron, and sugar, rob the farmers and meat-raisers of this State.

26. The present system of duties does injure a great majority of the people of this State. The remedy is to reduce them to a revenue standard.

27. Quantity is fast increasing; say 100 per cent. since the census of 1840.

28. Lead only; from 2½ to 5 cents per pound.

Shawmeetown. From B. Parrish.

1. Wheat, corn, oats, rye, potatoes, hay; tobacco and cotton to a limited extent.

2. About four-fifths.

3. All these interests are dependent upon agriculture.

4. The profit has not exceeded 3 per cent. since 1842.

5. Ten or twelve per cent.

6. For the first period wheat ranged from 75 cents to \$1 per bushel, corn from 25 to 40 cents, oats from 20 to 30 cents, potatoes about 50 cents; tobacco stationary until recently, a slight improvement. During the latter period in 1844, wheat 50 cents per bushel; 1845, 40 cents. Corn has fallen from 20 to 12½ cents per bushel. Laborers could save,

M—Continued.

for the ten years preceding 1842, from \$70 to \$80 per annum; since the latter period their wages will scarcely sustain them. Within the periods mentioned labor has fallen from \$12 and \$15 to \$7, and even \$5, per month.

7. Cannot answer.

8. A large surplus has been raised. The amount of surplus had increased to a tolerably uniform proportion before and during 1842, but prices have decreased about 50 per cent. since 1840; more, however, since 1842, than for the two preceding years.

9. See answer to No. 3.

10. The prices of protected articles since 1842 have not been influenced by the prices of staples; they are much higher now, in general, than in 1842. This is attributable to a high tariff. The grower of agricultural products has been compelled to live almost entirely within his own resources. Sugar is extensively disused; so of cotton fabrics, other than those manufactured on domestic looms. Home-made woolens are extensively used as a substitute for cottons.

11. Horses, cattle, mules, live hogs, pickled beef, poultry, cheese, butter, eggs, and peltries; the four first named have fallen within the period mentioned 50 per cent.

12. It is probable that the aggregate amount of the products of the State for the present year will be about \$60,000,000. Of wheat, about \$10,000,000 will be the exportable surplus. This surplus is consumed at home and abroad, and the prices are of course influenced by the foreign demand. Canada is a formidable competitor in exporting wheat; Russia is also to some extent. South America is so as regards hides. The tariff lessens the ability of producers to meet competition, &c.

13. It is a law of trade that the exports and imports of nations must bear some equal proportion to each other. The effect of a high tariff, such as that of 1842, must prove more fatal to the agricultural interest, in enhancing the prices of many of the necessaries of life, impairing the value of agricultural products, and closing the best foreign markets against us by levying such high duties upon the exports that we cannot afford to introduce them into the country. Many articles of merchandise are higher now in this State than they were previous to 1842, and agricultural products lower.

14. Very few in this State.

15. No.

16. Our commercial interests are limited to the exchange; our surplus is about \$10,000,000 per annum.

17 to 26. No answers.

27. I suppose near 3,000,000 pounds per year. The amount has increased considerably since the tariff of 1842. For the ten previous years wool was worth 50 cents per pound; since that time it has fallen to 37½ and 25 cents per pound.

28. Lead and iron. Latterly the iron establishments have been increasing, but are of too recent a date to afford a contrast between the prices before and since 1842.

M—Continued.

Jacksonville. From D. Robb.

1. Wheat, rye, corn, oats, barley, hemp, flax, peas, potatoes. No rice; some little cotton, and considerable tobacco.
2. Nine-tenths of the capital is engaged in their production, together with raising stock.
3. Almost exclusively.
4. Two per cent.
5. Four per cent.
6. Before 1842, wheat, 70 cents; corn, 20 cents; the others not much attended to. Since 1842, wheat, 50; corn, 12½; oats, 10; barley, 35; beans, 50; rye, 20; hemp, \$2 50; flax seed, 60; potatoes, 15. Increase per hand not much.
7. Prices of all kinds of produce are lower since the tariff.
8. Raises a full supply of hogs, cattle, horses, mules, meats, and other provisions. Prices of pork, the last three years, 2 cents; beef, 2 cents; horses, \$35; mules, \$30. Previous to that time, horses, \$60; mules, \$40; pork, 4 cents; beef, 4 cents. Partly the result of the tariff, much to the currency, and to the large quantities raised for the last few years, and the *home* market for these articles.
9. Altogether on the agricultural.
10. The average prices of the protected articles have not been so low, in proportion, as the staples for the last three years. This is caused by the tariff. The effect has been that many of the farmers have been broken up, and others are kept poor.
11. This State exports lead, whisky, flour, pork, beef, wool, &c. On such of these articles as have been exported for any considerable time, prices have been reduced. Flour, whisky, and wool, have only been exported within a few years.
12. A large portion of pork, beef, flour, and lead, is exported, and consumed abroad; their prices are governed *downward* when there is no demand but the *home*; upward by foreign demand. The high duties lessen our ability to compete with the foreign trader.
13. There is. The present duties affect the imports of all the farmer consumes, without benefiting him, in the least, on his exports.
14. We have but few manufacturing establishments in our State. Amount of capital not known. Profits generally good. The present duties not necessary to keep them in operation, and no duty will be required to put them on an equality with those who raise the great staples.
15. Few of our citizens have been engaged in ship-building; a few in navigation. The present tariff laws cannot affect them much, except in iron for building, and in keeping down the prices of our produce so that it will not bear shipping.
16. A very small portion of its capital invested in commerce; the present condition is sound, but somewhat contracted by the low price of staples that will not pay for shipping, such as corn, oats, potatoes, &c.
17. Could not affect this State much.
18. Could not affect its commerce much.

M—Continued.

19. No answer.
20. Low-priced prints, bleached cotton, and some others.
21. Scarcely affected by it, our agricultural interests being the greatest of all others.
22. Not any.
23. Not prepared to answer.
24. The effect of the present system of duties on articles of that kind is to keep them at very high prices, thereby putting very large profits into the pockets of manufacturers at the expense of the consumers.
25. There are many articles, in common use in our State, much enhanced in price in consequence of the tariff.
26. The present duties do not benefit those engaged in agricultural products. I do not believe they can be modified in any other way than by reducing them generally, so as to benefit the growers. Our State has not prospered. High duties, swindling bank paper, &c., &c., have almost ruined the State.
27. Wool has recently been raised in the State, is rapidly increasing, and is destined to become one of its first staples. Since 1842, it has sold at 15 to 28 cents per pound.
28. Lead mines—the quantity is great, but I cannot state the amount. Since 1842 the price has been from 2 $\frac{3}{4}$ to 3 cents—before that time 4 to 5 cents.

Danville. From L. R. Noel, Receiver, &c.

1. Wheat, rye, corn, oats, barley, buckwheat, and all kinds of vegetables. Corn, wheat, and oats, are the staples.
2. The largest portion in agriculture.
3. The other interests are almost entirely dependent upon agriculture.
4. The average profit of capital invested prior to the year 1842 would range from 20 to 25 per cent. Since the passage of the tariff of 1842, profits have diminished—say one-fifth.
- 5 to 7. No answers.
8. The State raises a sufficient supply of horses, mules, cattle, and hogs, and exports large quantities of provisions.
9. All the interests named depend upon the agricultural products and staples, and increase or diminish in about the same ratio.
10. No answer.
11. Exports no articles except its staple products.
12. No answer.
13. They are intimately connected, and the imports cannot exceed the exports, or be quite so great, as the present duties make the price of imports higher than exports.
14. But few manufacturing establishments in the State. Does not know the capital invested, nor the profits. They require no duties to keep them in operation.
15. Have never been engaged in building ships.
16. The proportion of commercial capital is small compared with the

M—Continued.

agricultural. The present tariff laws depress the commercial interests of the State.

17. It is difficult to determine.

18 to 25. No answers.

26. The present duties do not benefit the State in any respect.

27. Wool is becoming of great importance, and exertions are being made to increase its production.

28. The mines in this State are lead, iron, copper, and coal. The first is produced in great abundance, and stone coal is also found in abundance in some parts of the State.

MICHIGAN.

ANSWERS TO CIRCULAR No. 2.

Kalamazoo. From M. Hinsdill, Receiver, &c.

1. The only agricultural products exported from the State to any extent are wheat and wool.

2 to 6. No cotton, rice, or tobacco raised in this State.

7. Prices and profits have been more affected by the state of the currency than by the tariff laws.

8. This State raises, since 1838, a supply of the articles enumerated.

9. No.

10. No; unable to state the cause; the prices and profit of labor in agriculture are diminished.

11. Very little, except potash.

12. Unable to say what proportion consumed abroad; the price is governed by the foreign demand; are shipped principally to England; the present duties lessen our ability to meet them successfully, because we cannot receive their products and manufactures in exchange.

13. There is no such immediate connection between imports and exports that one must necessarily depend on the other; a high duty must lessen the imports, and would be likely to lessen the exports on the ground of reciprocity.

14. About ten manufactories of wool in this State; none of them extensive; the goods all made for, or sold to, the farmers; there are also a large number of small furnaces for the manufacture of ploughs, mill fixings, &c.; two or three manufacture steam-engines; cannot say what amount of capital invested; the business affords great profit, and would without any duty whatever.

15. Builds a large number of vessels for the navigation of the lakes; probably not much affected by the tariff.

16. Mostly agricultural, and the present tariff is detrimental to those interests.

17 to 19. No answers.

M—Continued.

20. Coarse woollens, cottons, some kinds of iron ware, glass, paper, leather, &c.

21. The price of manufactures higher, and agricultural products lower.

22 to 24. No answers.

25. Woollens, iron, and manufactures of iron, heavy silks, linens, fine cotton goods, with many others, would be sold in this State much lower with a tariff solely for revenue.

26. The present duties do not benefit the agricultural interests of this State; those interests have been more depressed since 1842 than at any former period, and no modification of the tariff without reduction (except on wool) would sustain or benefit them; the high duties have lessened the demand for our agricultural products by preventing the importation of foreign manufactures.

27. No wool sent from this State until 1843; since that time the quantity has greatly increased, and is still increasing; I cannot state the amount; the price in 1844 was 27 to 40 cents per lb.; 1845, 20 per cent. less.

28. No mines except the copper of Lake Superior, and knows nothing of the quantity or value.

Capital employed in any and every other interest affords a much better profit than agriculture.

NOTE.—Frederick Hall, Receiver, Ionia, Michigan, October 24, 1845, acknowledges the receipt of the questions, and states that he is unable to give the necessary attention to the subject. Mr. Hall states that “the productions of Michigan, for export, consist mainly of wheat;” “the commercial and manufacturing interests are dependent on agriculture;” “no navigation interests except the lakes;” “agriculture furnishes the best income for labor;” “the expressed opinion of the people of Michigan [is] that a tariff, in any form, on articles of foreign import into the States, operates as a tax upon the consumer, for which he receives no corresponding benefit;” “direct taxation preferable to a tariff in any form.”

MISSOURI.

ANSWERS TO CIRCULAR No. 2.

From Thomas T. Gantt, U. S. District Attorney.

1. Tobacco, hemp, wheat, Indian corn, and oats; little cotton, and no rice. Besides these immediate products of the soil, pork and beef are grown in great quantities.

2. About three-fourths of its capital.

4. For the last three years the profits of the best-conducted farms, and those most favorably situated, have been about 5 per cent. This is about the *maximum* of profit. In many cases the profits have been from 2 per cent. to nothing.

M—Continued.

5. During the greater portion of the time referred to, fair profits upon the capital employed were realized—say from 5 to 15 per cent.

6. For the last three years the average prices have been: Tobacco, \$2 per cwt.; hemp, \$3; wheat, 40 cents per bushel; corn, 15 cents. The prices of the same articles for the ten preceding years, were: Tobacco, \$4; hemp, \$5; wheat, 75 cents; corn, 20 cents.

7. The present tariff has affected injuriously the price of every product of the State; and much is to be attributed also to the currency.

8. Raises a supply of the articles named sufficient for home consumption, and a large surplus for exportation. For the first period named the prices were, for a horse, \$60; mule, \$60; hog, \$5, (depending on the weight of the animal;) steer, \$15. For the last-named period the prices have been, on an average: Horse, \$35; mule, \$40; hog, \$3; steer, or ox, \$9. The currency has had its influence, but the tariff, by preventing importation directly, and exportation indirectly, has been even more prejudicial, by closing foreign markets to us, and confining us to what is called a "home market."

10. The effect of the tariff upon the staples of the State, directly and indirectly, for the last three years, has been to reduce their prices about 30 per cent. annually. A continuance of such a tariff, as the present must result in the gradual decay and ruin of the agricultural classes in this State. The present rate of duties benefits *no* branch of agricultural industry. The tariff of 1842 is regarded by my correspondents as an incubus upon the industry and prosperity of the State; and before it can be restored the tariff must be repealed, or materially altered.

11. The State produces lead in great quantities; much of it goes abroad.

12. The prices of all the articles which the State exports, or raises for exportation, are governed by the foreign demand. Our provisions are chiefly sent to the English markets, where they encounter competition from the Continent. Our tobacco and hemp find a market in England; the first, at least, on the Continent also. In lessening our ability to contend with our competitors in foreign markets, on these articles our tariff acts chiefly indirectly.

14. There are manufactories of tobacco, iron, queen's ware, sugar refining, &c. These will go on with or without the present tariff, and do not rely for their existence upon it. At Hannibal, in this State, a cotton manufactory has been established.

15. The business of boat-building has engaged some of the industry and capital of the State for some three years past. It has been injuriously affected by the tariff, which cripples our agricultural efforts. Less than \$50,000 is invested in this business. Cannot estimate the profits on the capital employed.

16. When agriculture is depressed, the merchant is affected; and the hurtful operation of the tariff on the farmer thus injures the merchant.

20. Many articles of coarse calicoes and domestic cotton, cotton umbrellas, and woolen cloths, are furnished to us, exclusively, from American manufactories—a better foreign article being prohibited by the

M—Continued.

present tariff; and the same applies to many articles of hardware and rough cutlery.

21 to 26. No answers.

27. Little has been raised in Missouri, but St. Louis has been receiving a good deal from Iowa and northern Missouri.

28. Mines of lead have been long worked, but in an unscientific manner; but enlightened capitalists are now improving this interest, and the quantity sent to market from this State is rapidly increasing. For the last six years the price has been from \$2 to \$3 50 per cwt.

Jackson. From Aaron Snider, Receiver.

1. Corn, wheat, rye, oats, hemp, and tobacco, and horses, mules, hogs, sheep, cattle, &c.

2. No means of ascertaining the amount of capital engaged; in the southern portion of the State much the largest portion.

3. The commercial, mechanical, manufacturing, and navigation interests (especially of the southern portion of the State) are dependent on agricultural productions.

4. Cannot answer definitely. Ten per cent. on the amount of capital since the tariff of 1842 would be a high estimate. Few have reached this, and many have only cleared expenses.

5. The annual average of profits on capital invested in agricultural pursuits for the ten years preceding 1842 was much greater than since.

6. The prices of agricultural products I cannot state, but they bore a better price, and more ready sale, excepting the article of wheat, which, for the last year or two, has sold readily, and at fair prices. In live stock there has been a great depreciation since 1842, horses, mules, &c., not bringing much over half their prices during the period from 1832 to 1842. The wages of labor have decreased from 40 to 50 per cent. within the last four or five years, and especially since 1842.

7. The currency has had a very sensible effect upon both prices and profits, and also on labor, during the two periods mentioned, but the tariff has been the chief cause.

8. The State raises a sufficient supply of horses, mules, hogs, cattle, meats, and other provisions, and, usually, has a large amount for exportation.

9. The commercial, mechanical, manufacturing, and navigation interests are principally dependent on the agricultural productions.

10 to 13. No answers.

14. No manufactories of goods.

15. No ship-building.

16 to 27. No answers.

28. Our mining productions are extensive, including lead, iron, copper, and some other metals.

St. Louis. From J. A. Hedges, Surveyor and Inspector.

1. Tobacco, about 15,000 hhds. per annum.

M—Continued.

9. They are.
13. There is such a connection; and if the present high duties should remain, they would ultimately reduce the value of our exports in foreign markets, inasmuch as they would check importations to such an extent that we could not take a sufficiency of goods for import to pay for our exports; the precious metals would then be demanded, which will always affect the prices of staple articles of foreign import.
14. But few manufacturing establishments; none of the larger ones needing a higher protection than 20 to 25 per cent.
17. It would not. None but the foreign manufacturers and their agents desire this measure; cash duties are desirable to prevent overtrading.
18. Drawbacks will be desirable for the Santa Fé trade, but the duties should always be required in cash and only to be returned on proof of reexportation.
20. Brass battery kettles, braziers' copper, wood-screws, cut nails, tacks and brads, copper tacks and nails, iron wire, &c.
22. Coffee, tea; say 10 per cent. ad valorem.
23. Favors the manufacturer, without benefiting the farmer and planter.
24. Raises the price of these articles, benefiting the manufacturer to the injury of other classes.
26. They do not; a reduced duty on imports would benefit the agriculturist.

 ARKANSAS.

ANSWERS TO CIRCULAR No. 1.

Fayetteville. From Matthew Leeper.

Acknowledges the receipt of the "questions," and states that "this point is so remote from any manufactories of any extent, he has no information to communicate;" that there is "but one manufacturing establishment in the district, which is manufacturing cotton yarns, which find ready sale at the manufactory, at from 25 to 33½ per cent. advance on the prices of the same article at Pittsburg, Pennsylvania, and are sold for cash."

 IOWA.

ANSWERS TO CIRCULAR No. 2.

Dubuque. From Stephen Longworthy, Receiver, &c.

1. No cotton, rice, or tobacco.
 2 to 7. No answers.

M—Continued.

8. Raises a full supply of all the articles named, and a surplus of wheat, flour, and pork. Very little change in the price of these articles since our agriculturists became enabled to furnish a supply equal to the local demand.

9 to 13. No answers.

14. We have no manufacturing establishments, except a few flouring mills, barely sufficient for home consumption; and smelting furnaces for the manufacture of lead.

The article of salt is extensively used; and as the foreign article is the most used, the price is enhanced by the present tariff a little more than the duty imposed; thereby making the consumer pay about 40 cents per sack, or 50 per cent. more than if imported free of duty.

All woolen and cotton goods have advanced since 1841 from 10 to 35 per cent.; and this is attributed to the fact that the foreign competition is prevented by the high rate of duty imposed. Pork has increased in price considerably within the last two years, owing it is believed to the great foreign demand.

28. There are no mines in this Territory except lead, which are chiefly confined to this county, Dubuque. These yield annually about 4,000,000 lbs. of lead, obtained by the labor of between five and six hundred men, requiring no great capital besides. Lead sold for \$2 per 100 lbs. from 1833 to 1835; from 1835 to 1837, at about \$4; from 1837 to 1842, at \$2 50; and at an average of \$3 per 100 lbs. from 1842 to the present time. These changes have not been owing to the operations of the tariff. The high price of 1836-37 was chiefly caused by an inflated paper currency; and the present advanced price is caused by the great demand abroad.

Although lead brings \$3 per 100 lbs. at present, it is known that those engaged in its production are not as well paid for their labor as any other class of men in the country; and, in proof of this assertion, submits the following estimate made out by several of our most experienced and practical miners:

Capital invested \$50,000, at 6 per cent. per annum.....	\$3,000
Five hundred laborers for one year, at 75 cents per day, say....	112,500
Powder, tools, candles, &c.	37,500
	<hr/>
Total cost of producing.....	153,000
4,000,000 lbs. of lead, at 3 cents per lb.	120,000
	<hr/>
Annual loss to producers.....	\$33,000

Or, after deducting the actual expense, tools, interest, &c., it will leave a net product of \$80,500 to be divided among 500 men, or \$161 each per annum, out of which they pay for boarding about \$78; leaving but \$83 as the earning of each working man for one year, or less than 28 cents per day.

No alteration of the tariff can affect the price of lead, as it bears a better price in all other lead-producing countries than here.

M—Continued.

WISCONSIN.

ANSWERS TO CIRCULAR No. 2.

Milwaukee. From John S. Rockwell, United States Marshal.

1. Wheat, corn, oats, vegetables, a little tobacco, but no cotton or rice.
2. About one-half.
3. These interests are mostly sustained by the money of the emigrant.
4. Cannot answer. Many of the crops are the first, and the profits and much more have been absorbed in the improvements.
- 5 to 7. No answers.
8. It does not; obtained mostly from Ohio, Indiana, and Illinois.
9. Not yet, but will soon be the case in this Territory.
10. The protected articles have increased in price more than the staples or agricultural products. It is impossible to say to what extent the Territory is taxed for this protection; but as it is almost exclusively agricultural, and consumes all its products, the increase of prices on the manufactured goods consumed (by a tariff) is an indirect tax upon the Territory.
- 11, 12. Export nothing but furs and peltries; prices are governed by home demand.
13. No answer.
14. A few small woolen manufactories, but they are not much affected by the tariff.
15. The same answer in regard to ship-building.
16. The commercial interests of the Territory have not been materially influenced by the tariff.
- 17, 18. I think not.
- 19 to 25. No answers.
26. Thinks not. The interests of the Territory will be promoted by reducing the tariff on all manufactured goods.
27. No answer.
28. Lead and copper. Does not know what the prices have been.

—————. *No name accompanies this return.*

1. Wheat, corn, and other grain; no cotton, rice, or tobacco.
2. The greater portion of its capital.
3. The commercial, mechanical, and navigation interests are immediately connected with and dependent upon the agricultural interests.
4. Cannot answer.
5. No exportations of agricultural productions previous to 1842.
6. No answer.
7. Neither the tariff nor the currency could have had much effect upon prices, as the home market absorbed all production.

M—Continued.

8. At present raises a sufficient supply of horses, mules, hogs, cattle, &c., and a small surplus of bread stuffs. Previous to 1842, some cattle and hogs were brought here from Indiana and Illinois.

9. Essentially agricultural; and commercial and other interests must be dependent on this interest.

10. Settled so recently that prices are not established, and the principle not fairly tested.

11. The greater portion of the lead from the Upper Mississippi is produced in Wisconsin. Galena and Potosi are the principal points of shipment of this article. Cannot state the amount.

12. Nothing.

13. None at present here, but eventually we must depend upon a foreign market for our supplies [of] produce to enable us to import at all.

14. No manufactories.

15 to 24. No answers.

25. The following descriptions of goods are consumed extensively in this Territory, and the present tariff has enhanced the price in the eastern markets; through which our supplies must come:

Articles.	Per cent. under the tariff of 1842.
Woolen manufactures.....	40
Ingrain carpeting.....	103
Moleskins, fustians, beaverteens, and velveteens.....	40 to 80
Cambric and fine cottons.....	50 to 150
Ox and log chains.....	147
English anvils.....	85
Brass kettles.....	48
Butt hinges (cast iron).....	68
English bar iron.....	103
Bar iron less than $\frac{5}{8}$ in. square.....	220
Tailors', hatters', and sad irons.....	150
Iron wire, 0 to 6.....	270
Do. 7 to 14.....	267
Wrought nails.....	96
Cross-cut saws.....	70
Screws (James').....	90
Bright trace chains.....	132
Flint glass tumblers (ground bottoms).....	168
Liverpool salt.....	106
Turk's Island salt.....	110
Sole leather.....	50

Upper leather, 8 cents per pound.

The present duties do not, in any respect, benefit those engaged in agriculture in this Territory, but, on the contrary, the effect is to give the manufacturers a monopoly of our markets at their own prices. The only way in which this can be so modified as to benefit this Territory is, by reducing the duties on all to a revenue standard. For instance, salt is almost prohibited by the enormous duty of over 100 per cent. This, as an agricultural community, of course suffers. The St. Ubes,

M—Continued.

Turk's Island, and Liverpool salt can alone be depended upon for dairy purposes; and even for salting provisions the rock salt is much superior. The tariff compels our farmers to pay two prices for every bushel they consume, or to use an inferior article manufactured in New York, with the risk of losing a season's packing of beef and pork. Ox and trace chains are taxed 120 to 130 per cent. The ad valorem duty or home valuation is the only way to get a tariff tax that will be generally understood and operate equally.

The laying a duty of 30 per cent. on cotton goods, and then rating them at 30 cents per square yard, amounts to 100 to 150 per cent.; and so it is with nearly all other manufactures. By resorting to specific duties and minimums, the people are deceived and cheated.

*Madison. From John T. Smith.**

1. Wheat, rye, oats, barley, Indian corn, esculent roots, wool, horses, beef, pork, butter, cheese; no rice or cotton, and but little tobacco.

2. About two-thirds of the capital employed in agriculture.

3. Almost entirely, except in respect to the fur trade and mining operations, which sustain from one-fourth to one-third of those interests.

4. Reckoning a comfortable subsistence for those engaged in agriculture, the net profit on capital so employed will not exceed, on an average, on well-conducted farms, more than 2 per cent.; on second rate, 1 per cent.; on third rate, nothing, and a meagre subsistence at that.

5. Farming in Wisconsin does not date back (so as to furnish reliable data) further than 1836. From this date to 1841, inclusive, the profit on capital was much larger, ranging from 5 to 25 per cent.

6. From 1836 to 1839, inclusive, wheat averaged about \$2 per bushel, oats and corn \$1, butter 25 cents per pound, cheese 12½ cents, pork \$10 per cwt. In 1840 and 1841 wheat was from 75 cents to \$1; oats, 37½ cents; corn, 50 cents; butter, 15 cents; cheese, 8 cents; pork, \$4; beef, \$3 50 and \$4. From 1840 to 1844, inclusive, wheat was 56 cents per bushel; oats, 18 cents; corn, 37 cents; butter, 12½ cents; cheese, 6 cents; pork, \$2; beef, \$2 50—these being the staple productions. Income per hand from 1836 to 1839, \$100; from 1840 to 1841, \$25; from 1840 to 1844, from nothing to \$10.

7. The prices from 1836 to 1839 were affected to the extent of one-half, at least, by the increased volume of the currency, the newness of the country, and the rapid influx of population. The *nominal* or cash price of these products may not have been affected at all by the tariff. Their real price, or the quantity of dutiable articles for which they are exchanged, whether imported or domestic, is, as a general rule, lowered just the amount of the tariff, whenever they are exchanged for these products, adding to the loss the interest and profit which the merchant charges the consumer on this part of his outlay.

8. Produces a supply of meats and other provisions, and much more

*Mr. Smith states that he is "a practical house-carpenter, and at present editor of the Wisconsin Argus."

M—Continued.

than a supply. From ten to fifteen thousand dollars' worth of cattle and horses have been brought annually, for the last seventeen years, from Illinois and Indiana. Prices have fallen, within the last four years, about 40 per cent., from the increase of competition in the Territory, and partly from the general depression of the farming interest by the operation of the present tariff.

9. In respect to the mechanical interests, I answer, yes. In respect to the others, I answer, no. Those engaged in commerce, manufacturing, and navigation, are getting rich, but farmers and mechanics are not.

10. The protected articles have not been as low for the last three years as formerly, making allowance for the diminished cost of production. The cause of this difference is the tariff of 1842. The effect on the cause of agricultural products has been between 10 and 20 per cent.

11. Exports nothing direct to foreign countries. A portion of its lead and copper may find its way into foreign countries in the course of trade.

12. No answer.

13. To the first question I answer, no. There is no such connection, either immediate or remote, between imports and exports, that a country cannot, for *any* length of time, import a greater amount in value than it exports. A country always should import a greater amount in value than it exports, otherwise the capital and labor employed in commerce would be entirely thrown away.

To the second branch of the inquiry I answer, yes. There is such an immediate and inseparable connection between imports and exports, that a country cannot continue to export more in value than it is permitted to import.

14. We have four or five iron foundries, as many tanneries, and two or three woolen factories, on a small scale. Cannot state the amount of capital employed, or the profits. If they cannot be kept in operation without the present duties, the sooner they stop the better for the country. No duty would be necessary to make their profits equal to those of agriculture.

15 to 19. No answers.

20. Does not know.

21. The effect of the minimums is, so to increase the price of the cheap articles on which they are levied as to destroy all reasonable proportions between those prices and the prices of more costly articles, as compared with their actual utility and evident cost of production. The prices of the middling and lower qualities of fabrics approach much nearer to each other than do their respective qualities. The consequence is that those in moderate circumstances are compelled either to buy poor articles at ruinous prices, or go beyond their means to avoid bad bargains.

22. It would be better to levy a duty on *all* imported articles which are not produced at all in this country; because such duties would not bring an incidental tax upon domestic products of the same kind. It would be less oppressive to the poor man to tax all such articles 100 per

M—Continued.

cent., than to tax commodities which are partly imported and partly produced at home 20 per cent. *There can be no such thing [however] as an equal and just tariff.*

23. Almost all kinds of raw materials for manufacturing, which are imported, are taxed light as compared with articles consumed by other classes, and especially by farmers.

Instances "of the favoritism shown to particular branches of industry" are named at large.

24. It raises the price of these articles just the amount of the duty, adding the interest and profit accruing upon that amount in passing through the several commercial stages to which it is subjected before it reaches the consumer, which here amounts to about 50 per cent. on the original duty.

25. Almost all descriptions of wares and merchandise are greatly enhanced in price by the tariff. A tariff graduated entirely with a view to revenue, would produce more than does the present tariff.

26. The present duties do not benefit those engaged in agriculture, nor can they be so modified by reducing them, or otherwise, as to benefit this class of producers, because they produce commodities of export and not of import, and to exports duties do not apply. By reducing the tariff, they will be injured less; but to benefit them by any kind of tariff, is impossible.

The Territory has prospered in "spite" of the tariff, but that prosperity has been greatly lessened by its operation. It has depreciated the ultimate exchangeable value of more than nine-tenths of the products of the Territory at an average rate of at least 30 per cent.

27. No answer.

28. Lead and copper mines are worked extensively in the Territory. Information as to quantities and prices will doubtless be furnished by persons in the mining districts.

M—Continued.

Letter from G. F. Usher, Commercial Agent, Cape Haytien; submitted without abridgment.

COMMERCIAL AGENCY OF THE UNITED STATES,
CAPE HAYTIEN, September 24, 1845.

SIR: While a new tariff is preparing, which is evidently much needed, I would beg leave to ask your attention to "capsicum," or small green peppers of the tropics, which have become quite an article of export from this place to the United States—several hundred barrels having been shipped in a season.

These peppers are brought in, as gathered by the country people, and packed in barrels by the exporter, with the addition of salt and brine, and thus shipped, to be prepared in the United States, in bottles or jars, as pepper sauce.

It appears doubtful if these peppers, in this almost crude state, are contemplated in the present tariff as "pickled peppers." In confirmation of which, a few years since, as I am informed, forty cents a barrel duty was charged at Boston, and now something like a dollar. A lot shipped to Philadelphia, a few months since, paid a duty of nearly two dollars a barrel—the collector being evidently in doubt under what rate of duty to class them.

Possibly the 30 per cent. ad valorem now required on "pickled peppers," refers to those imported in glass or other jars, &c., prepared for immediate use.

From these circumstances, it would seem that these peppers needed some particular rate of duty in the tariff. I have, therefore, taken the liberty, most respectfully, to submit this matter to your notice.

I would also state that the collectors of the several custom-houses have just been directed to remeasure foreign vessels, to ascertain tonnage on which to exact duty, by a rule that takes the whole length of the deck; but the French foot being longer than ours, will reduce the register tonnage of American vessels. Thus, a vessel of one deck (the class usually employed in this trade) of 148 tons, will measure about 137 tons. This will deduct some from the high tonnage duty now exacted.

I have the honor to be, sir, with the highest consideration, your very obedient servant,

G. F. USHER,
United States Commercial Agent.

HON. ROBERT J. WALKER,
Secretary of the Treasury.

N.

Statement of the aggregate annual amount of Imports, and of Foreign Goods reexported, from March 4, 1789, to June 30, 1845; showing also the amount retained in the country for consumption.

Years.	Aggregate amount of imports.	Foreign goods re-exported.	Amount retained in the country for consumption.
1790.	\$23,000,000	\$539,156	\$22,460,844
1791.	29,200,000	512,041	28,687,959
1792.	31,500,000	1,753,098	29,746,902
1793.	31,100,000	2,109,572	28,990,428
1794.	34,600,000	6,526,233	28,073,767
1795.	69,756,268	8,489,472	61,266,796
1796.	81,436,164	26,300,000	55,136,164
1797.	75,379,406	27,000,000	48,379,406
1798.	68,551,700	33,000,000	35,551,700
1799.	79,069,148	45,523,000	33,546,148
1800.	91,252,768	39,130,877	52,121,891
1801.	111,363,511	46,642,721	64,720,790
1802.	76,333,333	35,774,971	40,558,362
1803.	64,666,666	13,594,072	51,072,594
1804.	85,000,000	36,231,597	48,768,403
1805.	120,600,000	53,179,019	67,420,981
1806.	129,410,000	60,283,236	69,126,764
1807.	138,500,000	59,643,558	78,856,442
1808.	56,990,000	12,997,414	43,992,586
1809.	59,400,000	20,797,531	38,602,469
1810.	85,400,000	24,391,295	61,008,705
1811.	53,400,000	16,022,790	37,377,210
1812.	77,030,000	8,495,127	68,534,873
1813.	22,005,000	2,847,845	19,157,155
1814.	12,965,000	145,169	12,819,831
1815.	113,041,274	6,583,350	106,457,924
1816.	147,103,000	17,138,556	129,964,444
1817.	99,250,000	19,358,069	79,891,931
1818.	121,750,000	19,426,696	102,323,304
1819.	87,125,000	19,165,683	67,959,317
1820.	74,450,000	18,008,029	56,441,971
1821.	62,585,724	21,302,488	41,283,236
1822.	83,241,511	22,286,202	60,955,309
1823.	77,579,267	27,543,622	50,035,645
1724.	80,549,007	25,337,157	55,211,850
1825.	96,340,075	32,590,643	63,749,432
1826.	84,974,477	24,539,612	60,434,865
1827.	79,484,068	23,403,136	56,080,932
1828.	88,509,824	21,595,017	66,914,807
1829.	74,492,527	16,658,478	57,834,049
1830.	70,876,920	14,387,479	56,489,441
1831.	103,191,124	20,033,526	83,157,598
1832.	101,029,266	24,039,473	76,989,793
1833.	108,118,311	19,822,735	88,295,576
1834.	126,521,332	23,312,811	103,208,521
1835.	149,895,742	20,504,495	129,391,247
1836.	189,980,035	21,746,360	168,233,675
1837.	140,989,217	21,854,962	119,134,255
1838.	113,717,404	12,452,795	101,264,609
1839.	162,092,132	17,494,525	144,597,607
1840.	107,141,519	18,190,312	88,951,207

N—Continued.

Years.	Aggregate amount of imports.	Foreign goods re- exported.	Amount retained in the country for consumption.
1841.....	\$127,946,177	\$15,499,081	\$112,447,096
1842.....	100,162,087	11,721,538	88,440,549
1843.....	64,753,799	6,552,707	58,201,092
1844.....	108,435,035	11,454,867	96,950,168
1845.....	117,254,564	15,346,830	101,907,734
	\$4,970,489,382	\$1,171,311,028	\$3,799,178,354

The foregoing table, from 1821 to June 30, 1845, has been compiled from the commercial returns made to this office, pursuant to the law of February 10, 1820. For the years prior to 1821, a former estimate made at the Treasury Department is given.

TREASURY DEPARTMENT,
REGISTER'S OFFICE, *November 10, 1845.*

R. H. GILLET.

O.

Statement showing the amount of Foreign Merchandise re-exported each year, from 1821 to June 30, 1845, both inclusive, distinguishing free and dutiable goods.

Years.	GOODS RE-EXPORTED.		Total.
	Free of duty.	Paying duty.	
1821.....	\$10,764,757	\$10,537,731	\$21,302,488
1822.....	11,184,896	11,101,306	22,286,202
1823.....	7,696,749	19,846,873	27,543,622
1824.....	8,115,082	17,222,075	25,337,157
1825.....	9,885,840	22,704,803	32,590,643
1826.....	5,135,108	19,404,504	24,539,612
1827.....	7,785,150	15,617,986	23,403,136
1828.....	8,427,678	13,167,339	21,595,017
1829.....	5,231,077	11,427,401	16,658,478
1830.....	2,320,317	12,067,162	14,387,479
1831.....	7,599,043	12,434,483	20,033,526
1832.....	5,590,616	18,448,857	24,039,473
1833.....	7,410,766	12,411,969	19,822,735
1834.....	12,433,291	10,879,520	23,312,811
1835.....	12,760,840	7,743,655	20,504,495
1836.....	12,513,493	9,232,867	21,746,360
1837.....	12,448,919	9,406,043	21,854,962
1838.....	7,986,411	4,466,384	12,452,795
1839.....	12,486,827	5,007,698	17,494,525
1840.....	12,384,503	5,805,809	18,190,312
1841.....	11,240,900	4,228,181	15,469,081
1842.....	6,837,084	4,884,454	11,721,538
1843.....	3,096,125	3,456,572	6,552,697
1844.....	7,522,359	3,962,508	11,484,867
1845.....	10,175,099	5,171,731	15,346,830
	\$219,032,930	\$270,637,911	\$489,670,841

TREASURY DEPARTMENT,
REGISTER'S OFFICE, November 11, 1845.

R. H. GILLET.

P.

A statement exhibiting the value of Foreign Merchandise imported, re-exported, and consumed, annually, from 1821 to 1845, inclusive.

Years.	FOREIGN MERCHANDISE.								
	IMPORTED.			RE-EXPORTED.			CONSUMED AND ON HAND.		
	Free of duty.	Paying duty.	Total.	Free of duty.	Paying duty.	Total.	Free of duty.	Paying duty.	Total.
1821.....	\$10,082,313	\$52,503,411	\$62,585,724	\$10,764,757	\$10,537,731	\$21,302,488	See note.	See note.	\$41,283,236
1822.....	7,298,708	75,942,833	83,241,541	11,184,896	11,101,306	22,286,202	do.	do.	60,955,339
1823.....	9,048,298	68,530,979	77,579,267	7,696,749	19,846,873	27,543,622	\$1,351,539	\$48,684,106	50,035,645
1824.....	12,563,773	67,985,234	80,549,007	8,115,082	17,222,075	25,337,157	4,448,691	50,763,159	55,211,850
1825.....	10,947,510	85,392,565	96,340,075	9,885,840	22,704,803	32,590,643	1,061,670	62,687,762	63,749,432
1826.....	12,567,769	72,406,708	84,974,477	5,135,108	19,404,504	24,539,612	7,432,661	53,002,204	60,434,865
1827.....	11,855,104	67,628,964	79,484,068	7,785,150	15,617,986	23,403,136	4,069,954	52,010,978	56,080,932
1828.....	12,379,176	76,130,648	88,509,824	8,427,678	13,167,339	21,595,017	3,951,498	62,963,309	66,914,807
1829.....	11,805,501	62,687,026	74,492,527	5,231,077	11,427,401	16,658,478	6,574,424	51,249,625	57,824,049
1830.....	12,746,245	58,130,675	70,876,920	2,320,317	12,067,162	14,387,479	10,425,928	46,063,513	56,489,441
1831.....	13,456,625	89,734,499	103,191,124	7,599,043	12,434,483	20,033,526	5,857,582	77,300,016	83,157,598
1832.....	14,249,453	86,779,813	101,029,266	5,590,616	18,448,857	24,039,473	8,658,837	68,330,956	76,989,793
1833.....	32,447,950	75,670,361	108,118,311	7,410,766	12,411,969	19,822,735	25,037,184	63,258,392	88,295,576
1834.....	68,393,180	58,128,152	126,521,332	12,433,291	10,879,520	23,312,811	55,959,889	47,248,632	103,208,531
1835.....	77,940,493	71,955,249	149,895,742	12,760,840	7,743,655	20,504,495	65,179,653	64,211,594	129,391,247
1836.....	92,056,481	97,923,554	189,980,035	12,513,493	9,232,867	21,746,360	79,542,988	88,690,687	168,233,675
1837.....	69,250,031	71,739,186	140,989,217	12,448,919	9,406,043	21,854,962	56,801,112	62,333,143	119,134,255
1838.....	60,860,005	52,857,399	113,717,404	7,986,411	4,466,384	12,452,795	52,873,594	48,391,015	101,264,609
1839.....	76,401,792	85,690,340	162,092,132	12,486,827	5,007,698	17,494,525	63,914,965	80,682,642	144,597,607
1840.....	57,196,204	49,945,315	107,141,519	12,384,503	5,805,809	18,190,312	44,811,701	44,139,506	88,951,207
1841.....	66,019,731	61,926,446	127,946,177	11,240,900	4,228,181	15,469,081	54,778,831	57,698,265	112,477,096
1842.....	30,627,486	69,534,601	100,162,087	6,837,084	4,884,454	11,721,538	23,790,402	64,650,147	88,440,549
1843.....	35,574,584	29,179,215	64,753,799	3,096,125	3,456,572	6,552,697	32,478,459	25,722,643	58,201,092
1844.....	24,766,881	83,668,154	108,435,035	7,522,359	3,962,508	11,484,867	17,244,522	79,705,646	96,950,168
1845.....	22,147,840	95,106,724	117,254,564	10,175,099	5,171,731	15,346,830	11,972,741	89,934,993	101,907,734

Notes to preceding page.

1821. Imported—free of duty.....	\$10,082,313	
dutiable.....	52,503,411	
	<hr/>	\$62,585,724
Exported—free of duty.....	10,764,757	
dutiable.....	10,537,731	
	<hr/>	21,302,488
Consumed and on hand.....		<hr/>
		\$41,283,236
1822. Imported—free of duty.....	\$7,298,708	
dutiable.....	75,942,833	
	<hr/>	\$83,241,541
Exported—free of duty.....	11,184,896	
dutiable.....	11,101,306	
	<hr/>	22,286,202
Consumed and on hand.....		<hr/>
		\$60,955,339

Q.

A statement exhibiting the value of the exports of Domestic Produce and Manufacture, and of Foreign Merchandise, reexported, annually, from 1821 to 1845, inclusive.

Years ending Sept. 30.	VALUE OF EXPORTS.				Total value of exports.
	Domestic pro- duce, &c.	Foreign merchandise reexported.			
		Free of duty.	Paying duty.	Total.	
1821.....	\$43,671,894	\$10,764,757	\$10,537,731	\$21,302,488	\$64,974,382
1822.....	49,874,079	11,184,896	11,101,306	22,286,202	72,160,281
1823.....	47,155,408	7,696,749	19,846,873	27,543,622	74,699,030
1824.....	50,649,500	8,115,082	17,222,075	25,337,157	75,986,657
1825.....	66,944,745	9,885,840	22,704,803	32,590,643	99,535,388
1826.....	53,055,710	5,135,108	19,404,504	24,539,612	77,595,322
1827.....	58,921,691	7,785,150	15,617,986	23,403,136	82,324,827
1828.....	50,669,669	8,427,678	13,167,339	21,595,017	72,264,686
1829.....	55,700,193	5,231,077	11,427,401	16,658,478	72,358,671
1830.....	59,462,029	2,320,317	12,067,162	14,387,479	73,849,508
1831.....	61,277,057	7,599,043	12,434,483	20,033,526	81,310,583
1832.....	63,137,470	5,590,616	18,448,857	24,039,473	87,176,943
1833.....	70,317,698	7,410,766	12,411,969	19,822,735	90,140,433
1834.....	81,024,162	12,433,291	10,879,520	23,312,811	104,336,973
1835.....	101,189,082	12,760,840	7,743,655	20,504,495	121,693,577
1836.....	106,916,680	12,513,493	9,232,867	21,746,360	128,663,040
1837.....	95,564,414	12,448,919	9,406,043	21,854,962	117,419,376
1838.....	96,033,821	7,986,411	4,466,384	12,452,795	108,486,616
1839.....	103,533,891	12,486,827	5,007,698	17,494,525	121,028,416
1840.....	113,895,634	12,384,503	5,805,809	18,190,312	132,085,946
1841.....	106,382,722	11,240,900	4,228,181	15,469,081	121,851,803
1842.....	92,969,996	6,837,084	4,884,454	11,721,538	104,691,534
1843.....	77,793,783	3,096,125	3,456,572	6,552,697	84,346,480
1844.....	99,715,179	7,522,359	3,962,508	11,484,867	111,200,046
1845.....	99,299,776	10,175,099	5,171,731	15,346,830	114,646,606

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *November 29, 1845.*

R. H. GILLET, *Register.*

R.—Statistical view of the Commerce of the United States; exhibiting the value of Imports and Exports, and also the amount of Tonnage, employed in foreign trade, annually, from 1821 to 1845.

Years ending Sep- tember 30.	VALUE OF EXPORTS.			Value of imports.	TONNAGE.			
	Domestic pro- duce, &c.	Foreign mer- chandise.	Total.		American vessels.		Foreign vessels.	
					Cleared.	Entered.	Cleared.	Entered.
	Dollars.	Dollars.	Dollars.	Dollars.	Tons.	Tons.	Tons.	Tons.
1821.....	43,671,894	21,302,488	64,974,382	62,585,724	804,947	765,098	83,073	81,526
1822.....	49,874,079	22,286,202	72,160,281	83,241,541	813,748	787,961	97,490	100,541
1823.....	47,155,408	27,543,622	74,699,030	77,579,267	810,761	775,271	119,740	119,468
1824.....	50,649,500	25,337,157	75,986,657	80,549,007	919,378	850,033	102,552	102,367
1825.....	66,944,745	32,590,643	99,535,388	96,340,075	960,366	880,754	95,080	92,927
1826.....	53,055,710	24,539,612	77,595,322	84,974,477	953,012	942,206	99,417	105,654
1827.....	58,921,691	23,403,136	82,324,827	79,484,068	980,542	918,361	131,250	137,589
1828.....	50,669,669	21,595,017	72,264,686	88,509,824	897,404	868,381	151,030	150,223
1829.....	55,700,193	16,658,478	72,358,671	74,492,527	944,799	872,949	133,006	130,743
1830.....	59,462,029	14,387,479	73,849,508	70,876,920	971,760	967,227	133,436	131,900
1831.....	61,277,057	20,033,526	81,310,583	103,191,124	972,504	922,952	271,994	281,948
1832.....	63,137,470	24,039,473	87,176,943	101,029,266	974,865	949,622	387,505	393,038
1833.....	70,317,698	19,822,735	90,140,433	108,118,311	1,142,160	1,111,441	497,039	496,705
1834.....	81,024,162	23,312,811	104,336,973	126,521,332	1,134,020	1,074,670	577,700	568,052
1835.....	101,189,082	20,504,495	121,693,577	149,895,742	1,400,517	1,352,653	630,824	641,310
1836.....	106,916,680	21,746,360	128,663,040	189,980,035	1,315,523	1,255,384	674,721	680,213
1837.....	95,564,414	21,854,962	117,419,376	140,989,217	1,266,622	1,299,720	756,292	765,703
1838.....	96,033,821	12,452,795	108,486,616	113,717,404	1,408,761	1,302,974	604,166	592,110
1839.....	103,533,891	17,494,525	121,028,416	162,092,132	1,477,928	1,491,279	611,839	624,814
1840.....	113,895,634	18,190,312	132,085,946	107,141,519	1,647,009	1,576,946	706,486	712,363
1841.....	106,382,722	15,469,081	121,851,803	127,946,177	1,634,156	1,631,909	736,849	736,444
1842.....	92,969,996	11,721,538	104,691,534	100,162,087	1,536,451	1,510,111	740,497	732,775
1843.....	77,793,783	6,552,697	84,346,480	64,753,799	1,268,083	1,143,523	523,949	534,752
1844.....	99,715,179	11,484,867	111,200,046	108,435,035	2,010,924	1,977,438	906,814	916,992
1845.....	99,299,776	15,346,830	114,646,606	117,254,564	2,053,977	2,035,486	930,275	910,563

S.

Values of the principal articles imported into the United States.

Years.	ARTICLES.								
	Cottons.	Woolens.	Silks.	Linens, and man- ufactures of flax.	Manufactures of hemp.	Manufactures of iron and steel.	Earthen, stone, and China ware.	Specie and bullion.	Wines.
1821	\$7,589,714	\$7,437,737	\$4,486,924	\$2,564,159	\$1,120,450	\$1,868,529	\$763,883	\$8,064,890	\$1,873,464
1822	10,216,907	12,185,904	6,840,928	4,132,747	1,857,328	3,155,575	1,164,609	3,369,846	1,864,627
1823	8,554,877	8,268,038	6,718,444	3,803,007	1,497,006	2,967,121	1,143,415	5,097,896	1,291,542
1824	8,895,757	8,386,597	7,205,317	3,873,616	1,780,199	2,831,702	888,869	8,379,835	1,050,898
1825	12,509,516	11,392,264	10,299,743	3,887,787	2,134,384	3,706,416	1,086,890	6,150,765	1,826,263
1826	8,348,034	8,431,974	8,327,909	2,987,026	2,062,728	3,186,485	1,337,589	6,880,956	1,781,188
1827	9,316,153	8,742,701	6,712,015	2,656,786	1,883,466	3,973,587	1,181,047	8,151,148	1,621,035
1828	10,996,270	8,679,505	7,686,640	3,239,539	2,087,318	4,180,915	1,554,010	7,489,741	1,507,533
1829	8,362,017	6,881,489	7,192,698	2,842,431	1,468,485	3,430,908	1,337,744	7,403,612	1,569,562
1830	7,862,326	5,766,396	5,932,242	3,011,280	1,333,478	3,655,848	1,259,060	8,155,964	1,535,102
1831	16,090,224	12,627,229	11,117,646	3,790,111	1,477,149	4,827,833	1,624,604	7,305,945	1,673,058
1832	10,399,653	9,992,424	9,248,907	4,073,164	1,640,618	5,306,245	2,024,020	5,907,504	2,387,479
1833	7,660,449	13,262,509	9,498,366	3,132,557	2,036,035	4,135,437	1,818,187	7,070,368	2,269,497
1834	10,145,181	11,879,328	10,998,964	5,485,389	1,679,995	4,746,621	1,591,413	17,911,632	2,944,388
1835	15,367,585	17,834,424	16,677,547	6,472,021	2,555,847	5,351,616	1,697,682	13,131,447	3,750,608
1836	17,876,087	21,080,003	22,980,212	9,307,493	3,365,897	7,880,869	2,709,187	13,400,881	4,332,034
1837	11,150,841	8,500,292	14,352,823	5,544,761	1,951,626	6,526,693	1,823,400	10,516,414	4,105,741
1838	6,599,330	11,512,920	9,871,248	3,972,098	1,591,757	3,613,286	1,385,536	17,747,116	2,318,282
1839	14,908,181	18,575,945	21,742,369	7,703,065	2,096,716	6,507,510	2,483,258	5,595,176	3,441,697
1840	6,504,484	9,071,184	9,835,757	4,614,466	1,588,155	3,184,900	2,010,231	8,882,813	2,209,176
1841	11,757,036	11,001,939	15,554,897	6,846,807	2,566,381	4,255,960	1,536,450	4,988,633	2,091,411
1842	9,578,515	8,375,725	9,457,417	3,659,184	1,273,534	3,572,081	1,557,961	4,087,016	1,271,019
1843	2,958,796	2,472,154	2,704,013	1,484,921	526,502	1,012,086	588,036	22,320,335	301,925
1844	13,641,478	9,475,762	8,463,179	4,492,826	1,003,429	3,313,796	1,633,482	5,830,429	909,005
1845	13,863,282	10,666,176	9,928,411	4,923,109	897,345	5,077,788	2,439,515	4,070,242	1,470,186

T.—Values of principal articles imported into the United States—Continued.

1845.]

SECRETARY OF THE TREASURY.

Years.	ARTICLES.								
	Spirits.	Molasses.	Teas.	Coffee.	Sugar.	Salt.	Spices.	Lead.	Hemp & cordage.
1821.....	\$1,804,798	\$1,719,227	\$1,322,636	\$4,489,970	\$3,553,895	\$609,021	\$310,281	\$234,701	\$618,356
1822.....	2,450,261	2,398,355	1,860,777	5,552,649	5,035,003	625,932	505,340	266,441	1,202,085
1823.....	1,791,419	2,634,222	2,361,245	7,098,119	3,259,031	740,866	580,956	155,175	796,731
1824.....	2,142,620	2,413,643	2,786,252	5,437,029	5,411,617	613,486	655,159	128,570	590,035
1825.....	2,135,210	2,547,715	3,728,935	5,250,828	4,232,662	589,125	626,039	301,408	484,826
1826.....	1,587,712	2,838,728	3,752,281	4,159,558	5,311,954	677,058	594,568	265,409	636,356
1827.....	1,651,436	2,818,982	1,714,882	4,464,391	4,577,464	535,201	322,730	303,615	698,355
1828.....	2,331,656	2,788,471	2,451,197	5,192,338	3,546,795	443,469	432,504	305,662	1,191,441
1829.....	1,447,914	1,484,104	2,060,457	4,588,585	3,622,655	714,618	461,539	52,146	762,239
1830.....	658,990	995,776	2,425,018	4,227,021	4,630,922	671,979	457,723	20,395	279,743
1831.....	1,037,737	2,432,488	1,418,037	6,347,666	4,931,824	535,138	279,095	52,410	335,572
1832.....	1,365,018	2,524,281	2,788,353	9,099,464	2,936,619	634,910	306,013	124,632	987,253
1833.....	1,537,226	2,867,986	5,484,603	10,567,299	4,755,856	996,418	919,493	89,019	624,054
1834.....	1,319,245	2,989,020	6,217,949	8,762,657	5,538,102	839,315	493,932	183,762	669,307
1835.....	1,632,681	3,074,172	4,522,806	10,715,466	6,806,425	655,097	712,648	54,112	616,341
1836.....	1,917,981	4,077,312	5,342,811	9,653,053	12,514,718	724,527	1,018,134	37,521	904,103
1837.....	1,470,802	3,444,701	5,903,054	8,657,760	7,203,806	862,617	847,617	17,874	530,080
1838.....	1,476,918	3,865,285	3,497,156	7,640,217	7,586,831	1,028,418	438,272	8,766	597,565
1839.....	2,222,426	4,364,234	2,428,419	9,744,103	9,924,632	887,092	839,241	20,756	716,999
1840.....	1,592,564	2,910,791	5,427,010	8,546,222	5,561,128	1,015,426	558,940	19,455	786,115
1841.....	1,743,237	2,628,519	3,466,245	10,444,882	8,802,742	821,495	498,893	3,702	742,970
1842.....	886,866	1,942,575	4,527,108	8,938,638	6,503,563	841,572	568,636	579	353,888
1843.....	273,616	1,134,820	3,849,862	6,399,189	2,532,618	710,489	264,650	227	262,278
1844.....	878,977	2,833,753	4,120,785	9,764,554	7,196,091	911,512	364,034	102	345,531
1845.....	1,191,120	3,154,782	5,761,788	6,243,532	4,780,720	898,663	533,055	517	234,809

The following tables are annexed to this table as explanatory thereof:

- No. 1. Showing the various articles included in the column headed "cottons."
- No. 2. The articles included in the column headed "woolens."
- No. 3. Those articles included in the column headed "linens and manufactures of flax," and that of "manufactures of hemp."
- No. 4. Those included in the column headed "manufactures of iron and steel."
- No. 5. Stating the value of hemp and cordage imported from 1821 to 1845.

U.

A statement exhibiting the value of Manufactures of Cotton imported from 1821 to 1845, inclusive.

Years.	MANUFACTURES OF COTTON.						
	Dyed, or colored.	White.	Hosiery, gloves, mitts, and bindings.	Twist, yarn, and thread.	Nankeens, from China.	Articles not speci- fied.	Total.
1821.....	\$4,366,407	\$2,511,405	\$198,783	\$151,138	\$361,978	-	\$7,589,711
1822.....	5,856,763	2,951,627	433,309	181,843	823,365	-	10,246,907
1823.....	4,899,499	2,636,813	314,606	103,259	600,700	-	8,554,877
1824.....	5,776,210	2,354,540	387,514	140,069	188,633	\$48,791	8,895,757
1825.....	7,709,830	3,326,208	545,915	201,549	350,243	375,771	12,509,516
1826.....	5,056,725	2,260,024	404,870	175,143	304,980	146,292	8,348,034
1827.....	5,316,546	2,584,994	439,773	263,772	256,221	454,847	9,316,153
1828.....	6,133,844	2,451,316	640,360	344,040	388,231	1,038,479	10,996,270
1829.....	4,404,078	2,242,805	586,997	173,120	542,179	412,838	8,362,017
1830.....	4,356,675	2,487,804	387,454	172,785	228,233	229,375	7,862,326
1831.....	10,046,500	4,285,175	887,957	393,414	114,076	363,102	16,090,224
1832.....	6,355,475	2,258,672	1,035,513	316,122	120,629	313,242	10,399,653
1833.....	5,181,647	1,181,512	623,369	343,059	37,001	293,861	7,660,449
1834.....	6,668,823	1,766,482	749,356	379,793	47,337	533,390	10,145,181
1835.....	10,610,722	2,738,493	906,369	544,473	9,021	558,507	15,367,585
1836.....	12,192,980	2,766,787	1,358,608	555,290	28,348	974,074	17,876,087
1837.....	7,087,270	1,611,398	1,267,267	404,603	35,990	744,313	11,150,841
1838.....	4,217,551	980,142	767,856	222,114	27,049	384,618	6,599,330
1839.....	9,216,000	2,154,931	1,879,783	779,004	3,772	874,691	14,908,181
1840.....	3,893,694	917,101	792,078	387,095	1,102	513,414	6,504,484
1841.....	7,434,727	1,573,505	980,639	863,130	217	904,818	11,757,036
1842.....	6,168,544	1,285,894	1,027,621	457,917	53	638,486	9,578,515
1843.....	1,739,318	393,105	307,243	26,227	-	492,903	2,958,796
1844.....	8,894,219	1,670,769	1,121,460	637,006	-	1,318,024	13,641,478
1845.....	8,572,546	1,823,451	1,326,631	565,769	-	1,574,885	13,863,282

V.

A statement exhibiting the value of Manufactures of Wool imported into the United States from 1821 to 1845, inclusive.

VOL. V.—39.

Years.	MANUFACTURES OF WOOL.								Total value.
	Cloths, merino shawls, &c.	Blankets.	Hosiery, mits, gloves, &c.	Worsted stuff.	Woolen and worsted yarn.	Carpeting.	Flannels and baizes.	All other manufactures of wool.	
1821.....	\$5,038,255	\$434,256	\$198,783	\$1,766,443	-	-	-	-	\$7,437,737
1822.....	8,491,935	991,147	433,309	2,269,513	-	-	-	-	12,185,904
1823.....	5,844,068	604,896	314,605	1,504,469	-	-	-	-	8,268,038
1824.....	5,202,009	526,023	317,778	2,158,680	-	\$37,834	-	\$144,273	8,386,597
1825.....	5,264,562	891,197	369,747	2,277,486	-	515,391	\$1,065,609	1,208,272	11,392,264
1826.....	4,546,714	527,784	189,993	1,143,166	-	545,148	586,823	892,346	8,431,974
1827.....	4,285,413	703,477	376,927	1,382,875	-	511,186	587,250	895,573	8,742,701
1828.....	4,315,714	624,239	365,339	1,446,146	-	581,946	667,722	678,399	8,679,505
1829.....	3,335,994	455,467	230,986	1,600,622	-	323,254	383,208	551,958	6,881,489
1830.....	2,854,339	594,044	133,453	1,397,545	-	201,649	266,060	319,306	5,766,396
1831.....	6,121,442	1,180,478	325,856	3,392,037	-	421,099	695,666	490,651	12,627,229
1832.....	5,101,841	602,796	260,553	2,615,124	-	557,775	503,193	351,132	9,992,424
1833.....	6,133,443	1,165,260	463,348	4,281,309	\$102,719	319,592	286,299	510,539	13,262,509
1834.....	4,364,340	1,068,065	383,977	5,055,121	166,507	396,868	240,663	203,787	11,879,328
1835.....	7,048,334	1,865,344	652,680	6,549,278	262,515	603,084	399,785	453,404	17,834,424
1836.....	8,945,509	2,397,822	700,530	6,669,312	212,706	964,655	475,712	713,757	21,080,003
1837.....	3,015,783	959,814	177,092	3,350,266	172,462	623,101	111,249	90,525	8,500,292
1838.....	5,348,928	946,546	356,965	3,933,455	136,689	315,353	159,979	315,005	11,512,920
1839.....	7,361,373	1,356,086	1,037,092	7,025,898	368,958	612,607	291,373	522,554	18,575,945
1840.....	4,823,138	570,417	506,452	2,387,338	104,738	338,501	118,715	221,885	9,071,184
1841.....	5,042,045	691,895	471,877	3,712,206	158,224	345,488	184,911	395,293	11,001,939
1842.....	4,180,875	566,233	375,297	2,366,122	217,611	242,309	90,289	336,989	8,375,725
1843.....	1,398,064	201,454	61,073	456,051	60,961	181,810	37,449	75,292	2,472,154
1844.....	5,049,474	1,004,826	662,905	1,835,875	159,020	289,475	78,009	396,178	9,475,762
1845.....	5,638,167	998,914	741,242	1,938,109	187,975	431,914	176,387	553,468	10,666,176

TREASURY DEPARTMENT, REGISTER'S OFFICE, November 29, 1845.

R. H. GILLET, Register.

W.

A statement exhibiting the value of Manufactures of Hemp and Flax imported into the U. States, from 1821 to 1845, inclusive.

Years.	MANUFACTURES OF FLAX.			MANUFACTURES OF HEMP.					
	Linens.	Other manu- factures of.	Total value:	Sail duck.	Sheeting, brown and white.	Ticklenburgs, osnaburgs, and burlaps.	Cotton bagging.	Other manu- factures of.	Total value.
1821.....	\$2,564,159		\$2,564,159	\$894,276	\$226,174				\$1,120,450
1822.....	4,132,747		4,132,747	1,524,486	332,842				1,857,328
1823.....	3,803,007		3,803,007	1,024,180	472,826				1,497,006
1824.....	3,873,616		3,873,616	990,017	673,735	\$37,338	\$18,491	\$60,618	1,780,199
1825.....	3,675,689	\$212,098	3,887,787	677,151	405,739	381,063	637,023	33,408	2,134,384
1826.....	2,757,080	229,946	2,987,026	856,474	470,705	411,667	274,973	48,909	2,062,724
1827.....	2,426,115	230,671	2,656,786	766,310	336,124	353,826	366,913	60,293	1,883,466
1828.....	2,514,688	724,851	3,239,539	678,483	352,483	604,674	408,626	43,652	2,087,318
1829.....	2,581,901	260,530	2,842,431	2,842,431	362,333	247,865	274,073	52,505	1,468,485
1830.....	2,527,778	483,502	3,011,280	317,347	250,237	563,665	69,126	133,103	1,333,478
1831.....	3,163,956	626,155	3,790,111	470,030	351,499	514,645	18,966	122,009	1,477,149
1832.....	3,428,559	644,605	4,073,164	776,191	326,027	366,320	87,966	84,114	1,640,618
1833.....	2,611,840	520,717	3,132,557	860,323	327,518	648,891	158,681	40,622	2,036,035
1834.....	5,088,480	396,909	5,485,389	720,780	400,000	300,000	237,260	21,955	1,679,995
1835.....	6,056,141	415,880	6,472,021	828,826	426,942	337,011	924,036	39,032	2,555,847
1836.....	8,803,956	503,537	9,307,493	662,652	555,141	392,194	1,701,451	54,459	3,365,897
1837.....	5,077,379	467,382	5,544,761	540,421	541,771	384,716	429,251	55,467	1,951,626
1838.....	3,583,340	388,758	3,972,098	683,070	325,345	362,725	173,325	47,292	1,591,757
1839.....	6,939,986	763,079	7,703,065	760,199	535,789	483,269	220,023	97,436	2,096,716
1840.....	4,292,782	321,684	4,614,466	615,723	261,173	329,054	310,211	71,994	1,588,155
1841.....	6,320,419	526,388	6,846,807	904,493	325,167	539,772	723,678	73,271	2,566,381
1842.....	3,153,805	505,379	3,659,184	516,880	110,782	187,006	421,824	37,042	1,273,534
1843.....	1,202,772	282,149	1,484,921	236,965	83,503	58,699	105,493	41,842	526,502
1844.....	3,703,532	789,294	4,492,826	350,317	200,215	236,736	153,094	63,067	1,003,429
1845.....	4,298,224	624,885	4,923,109	272,031	106,730	195,471	117,331	205,782	897,345

TREASURY DEPARTMENT, REGISTER'S OFFICE, November 29, 1845.

R. H. GILLET, Register.

X.

A statement exhibiting the value of Manufactures of Iron, and Iron and Steel, and of Iron and Steel unmanufactured, imported into the United States from 1821 to 1845, inclusive.

Years.	MANUFACTURES OF IRON AND STEEL.			UNMANUFACTURED IRON AND STEEL.					
	Paying duties ad valorem.	Paying specific duties.	Total.	Bar Iron.		Pig iron.	Old and scrap iron.	Steel.	Total value.
				Manufactured by rolling.	Manufactured otherwise.				
1821.....	\$1,630,129	\$238,400	\$1,868,529	\$1,213,041				\$131,291	\$1,344,332
1822.....	2,767,757	357,818	3,155,575	1,864,868				189,613	2,054,481
1823.....	2,568,842	398,279	2,967,121	1,891,635				224,595	2,116,230
1824.....	2,505,291	326,411	2,831,702	962,897	\$483,686	\$3,444		236,405	1,686,432
1825.....	3,312,758	393,658	3,706,416	224,497	1,562,146	36,513		291,515	2,114,671
1826.....	2,831,333	355,152	3,186,485	223,259	1,590,350	67,004		384,235	2,264,848
1827.....	3,525,433	448,154	3,973,587	347,792	1,323,749	46,881		310,197	2,028,619
1828.....	3,559,982	620,933	4,180,915	441,000	2,141,178	93,025		430,425	3,105,628
1829.....	3,100,630	330,278	3,430,908	119,326	1,884,049	28,811		289,831	2,322,017
1830.....	3,372,146	283,702	3,655,848	226,336	1,730,375	25,644		291,257	2,273,612
1831.....	4,358,921	468,912	4,827,833	544,664	1,260,166	160,681		399,635	2,365,146
1832.....	4,697,512	608,733	5,306,245	701,549	1,929,493	222,303	\$24,035	645,510	3,498,855
1833.....	3,361,582	773,855	4,135,437	1,002,750	1,837,473	217,668	33,243	523,116	3,695,042
1834.....	4,090,621	656,000	4,746,621	1,187,236	1,742,883	270,325	11,609	554,150	3,787,837
1835.....	4,827,461	524,155	5,351,616	1,050,152	1,641,359	289,779	28,224	576,988	3,569,887
1836.....	7,001,404	879,465	7,880,869	2,131,828	1,891,214	272,978	18,391	686,141	5,010,385
1837.....	5,488,311	1,038,382	6,526,693	2,573,367	2,017,346	422,929	7,567	804,817	5,836,850
1838.....	3,069,507	543,779	3,613,286	1,825,121	1,166,196	319,099	10,161	487,334	3,805,317
1839.....	5,585,063	922,447	6,507,510	1,811,180	2,054,094	285,300	15,749	771,804	6,302,539
1840.....	2,575,229	609,671	3,184,900	1,707,649	1,689,831	223,228	10,537	528,716	4,056,507
1841.....	3,428,140	827,820	4,255,960	2,172,278	1,614,619	114,562	8,207	609,201	4,629,863
1842.....	2,919,498	652,583	3,572,081	2,053,453	1,041,410	295,284	2,743	597,317	3,995,671
1843.....	734,737	277,349	1,012,086	511,282	327,550	48,251	43,396	201,772	1,091,598
1844.....	2,782,137	531,659	3,313,796	1,065,582	583,065	200,522	775,675	487,462	2,380,027
1845.....	4,169,745	908,043	5,077,788	1,691,748	872,157	506,291	119,740		3,965,611

R. H. GILLET, Register.

Y.

A statement exhibiting the value of Hemp and Cordage imported into the United States from 1821 to 1845, inclusive.

Years.	HEMP AND CORDAGE.			Total Value.
	Hemp.	Tarred cordage.	Untarred cordage.	
1821.....	\$510,489	\$107,867	-	\$618,356
1822.....	1,054,764	147,321	-	1,202,085
1823.....	674,454	122,277	-	796,731
1824.....	485,075	104,960	-	590,035
1825.....	431,787	42,646	\$10,393	484,826
1826.....	551,757	77,186	7,413	636,356
1827.....	635,854	56,162	6,339	698,355
1828.....	1,075,243	109,454	6,744	1,191,441
1829.....	655,935	97,436	8,868	762,239
1830.....	200,338	71,291	8,114	279,743
1831.....	295,706	33,522	6,344	335,572
1832.....	866,865	116,389	3,999	987,253
1833.....	470,973	142,538	10,543	624,054
1834.....	514,743	147,805	6,759	669,307
1835.....	528,981	81,594	5,766	616,341
1836.....	815,558	82,561	5,984	904,103
1837.....	483,792	34,108	12,180	530,080
1838.....	512,506	75,142	9,917	597,565
1839.....	607,766	106,902	2,331	716,999
1840.....	686,777	85,904	13,434	786,115
1841.....	561,039	112,995	68,936	742,970
1842.....	267,849	66,548	19,491	353,888
1843.....	228,882	26,570	6,826	262,278
1844.....	262,365	68,349	14,817	345,531
1845.....	145,209	67,209	22,391	234,809

TREASURY DEPARTMENT,
REGISTER'S OFFICE, November 29, 1845.

R. H. GILLET, Register.

Z.

A statement of the value of articles imported into the United States, designating the countries from which received.

Years.	VALUE IMPORTED FROM								
	Great Britain and dependencies.	France and dependencies.	Spain and dependencies.	Netherlands and dependencies.	Sweden and dependencies.	Denmark and dependencies.	Portugal and dependencies.	China.	Hanse Towns.
1821..	\$29,277,938	\$5,900,581	\$9,653,728	\$2,994,272	\$1,369,869	\$1,999,730	\$748,423	\$3,111,951	\$990,165
1822..	39,537,829	7,059,342	12,376,841	2,708,162	1,544,907	2,535,406	881,290	5,242,536	1,578,757
1823..	34,072,578	6,605,343	14,233,590	2,125,587	1,503,050	1,324,532	533,635	6,511,425	1,981,026
1824..	32,750,340	9,907,412	15,857,007	2,355,525	1,101,750	2,110,666	601,722	5,618,502	2,527,830
1825..	42,394,812	11,835,581	9,566,237	2,265,378	1,417,598	1,539,592	733,443	7,533,115	2,739,526
1826..	32,212,356	9,588,896	9,623,420	2,174,181	1,292,182	2,117,164	765,203	7,422,186	2,816,545
1827..	33,056,374	9,448,562	9,100,369	1,722,070	1,225,042	2,340,171	659,001	3,617,183	1,638,558
1828..	35,591,484	10,287,505	8,167,546	1,990,431	1,946,783	2,374,069	433,555	5,339,108	2,644,392
1829..	27,582,082	9,616,970	6,801,374	1,617,334	1,303,959	2,086,177	687,869	4,680,847	2,274,275
1830..	26,804,984	8,240,885	8,373,681	1,356,765	1,398,640	1,671,218	471,613	3,878,141	1,873,278
1831..	47,956,717	14,737,585	11,701,201	1,653,031	1,120,730	1,652,216	397,550	3,083,205	3,493,301
1832..	42,406,924	12,754,615	10,863,290	2,358,474	1,150,804	1,182,708	485,264	5,344,907	2,865,096
1833..	43,085,865	13,962,913	13,431,207	2,347,343	1,200,899	1,166,872	555,137	7,541,570	2,227,726
1834..	52,679,298	17,557,245	13,527,464	2,127,886	1,126,541	1,684,368	699,122	7,892,327	3,355,856
1835..	65,949,307	23,362,584	15,617,740	2,903,718	1,316,508	1,403,902	1,125,713	5,987,187	3,841,943
1836..	86,022,915	37,036,235	19,345,690	3,861,514	1,299,603	1,874,340	672,670	7,324,816	4,994,820
1837..	52,289,557	22,497,817	18,927,871	3,370,828	1,468,878	1,266,906	928,291	8,965,337	5,642,221
1838..	49,051,181	18,087,149	15,971,394	2,194,238	900,790	1,644,865	725,058	4,764,536	2,847,358
1839..	71,600,351	33,234,119	19,276,795	3,473,220	1,566,142	1,546,758	1,182,323	3,678,509	4,849,150
1840..	39,130,921	17,908,127	14,019,647	2,326,896	1,275,458	976,678	599,894	6,640,829	2,521,493
1841..	51,099,638	24,187,444	16,316,303	2,440,437	1,229,641	1,084,321	574,841	3,985,388	2,449,964
1842..	38,613,043	17,223,390	12,176,588	2,214,520	914,176	584,321	347,684	4,934,645	2,274,019
1843..	28,978,582	7,836,137	6,980,504	815,541	278,674	445,285	71,369	4,385,566	920,865
1844..	45,459,122	17,952,412	13,775,451	2,136,386	445,553	630,510	257,915	4,931,255	2,136,386
1845..	49,903,725	22,069,914	10,590,544	1,897,623	640,057	783,238	501,734	7,285,914	2,912,537

A A.

STATEMENT—Continued.

Years.	VALUE IMPORTED FROM									
	Russia.	Italy.	Hayti.	Mexico.	Venezuela, New Granada; Ecua- der.	Central America.	Brazil.	Argentine and Cisplatine Republics.	Chili.	Texas.
1821..	\$1,852,199	\$973,463	\$2,246,257							
1822..	3,307,328	1,562,033	2,341,817							
1823..	2,258,777	1,369,440	2,352,733							
1824..	2,209,663	1,029,439	2,247,235							
1825..	2,067,110	1,454,022	2,065,329							
1826..	2,617,169	1,120,749	1,511,836	\$4,044,647	\$1,837,050	\$56,789	\$605,126			
1827..	2,086,077	1,013,126	1,781,309	3,916,198	2,079,724	204,270	1,486,567	\$749,771	\$229,509	
1828..	2,788,362	1,607,417	2,163,585	5,231,867	1,550,248	251,342	1,214,810	522,769	629,949	
1829..	2,218,995	1,409,588	1,799,809	4,814,258	1,484,856	204,770	2,074,019	80,065	184,693	
1830..	1,621,899	940,254	1,597,140	5,026,761	1,255,310	311,931	3,097,752	2,535,467	317,466	781,863
1831..	1,608,328	1,704,264	1,580,578	5,235,241	1,120,095	302,833	2,491,460	915,190	416,118	
1832..	3,251,852	1,619,795	2,053,386	5,166,745	1,207,154	198,504	2,375,829	1,431,883	182,585	
1833..	2,772,550	999,134	1,740,058	4,293,954	1,439,182	288,316	3,890,845	928,103	413,758	
1834..	2,595,840	1,422,063	2,113,717	5,452,818	1,524,622	267,740	5,089,693	1,560,171	504,623	
1835..	2,395,245	1,457,977	2,347,556	8,066,068	1,727,188	170,968	4,729,969	1,377,117	334,130	
1836..	2,778,554	1,970,246	1,828,019	9,490,446	1,662,764	215,450	5,574,466	1,430,118	787,409	
1837..	2,816,116	1,827,181	1,440,856	5,654,002	1,696,650	195,304	7,210,190	878,618	917,095	
1838..	1,898,396	944,238	1,275,762	1,567,345	1,662,650	163,402	4,991,893	1,053,503	811,497	
1839..	2,393,894	1,182,297	1,377,989	3,500,709	1,615,249	155,614	3,191,238	1,000,002	1,180,156	\$163,384
1840..	2,572,427	1,157,200	1,252,824	3,127,153	2,073,216	192,845	5,292,955	1,029,539	642,095	165,718
1841..	2,817,448	1,151,236	1,809,684	4,175,001	1,572,548	189,021	4,927,296	1,150,546	1,186,641	318,116
1842..	1,350,106	987,528	1,266,997	3,284,957	2,156,121	186,911	6,302,653	787,964	1,616,859	303,847
1843..	742,803	394,564	898,447	1,995,696	1,729,558	124,994	1,957,747	1,957,747	1,230,980	395,026
1844..	1,059,419	1,096,926	1,441,244	2,782,406	1,307,013	132,167	5,948,814	2,417,541	831,039	480,892
1845..	1,492,262	1,301,577	1,386,367	2,387,002	1,625,095	189,616	3,947,658	915,241	857,556	445,399
				1,702,936	1,440,196	65,269	6,883,806	1,565,955	750,370	678,551
							6,084,599	1,771,271	1,123,690	755,324

TREASURY DEPARTMENT, REGISTER'S OFFICE, November 29, 1845.

R. H. GILLET, Register.

B. B.

Statement exhibiting the value of certain articles of Domestic Produce and Manufacture, and of Bullion and Specie, exported from 1821 to 1845, inclusive.

Years.	VALUE OF ARTICLES EXPORTED.											
	Cotton.	Tobacco, leaf.	Rice.	Flour.	Pork, hogs' lard, &c.	Beef, cat-tle, hides, &c.	Butter and cheese.	Skins and furs.	Fish.	Wood, and manufac-tures of.	Manufac-tures.	Specie and bullion:
1821.....	\$20,157,484	\$5,648,962	\$1,494,307	\$4,298,043	\$1,354,116	\$698,323	\$190,287	\$766,205	\$973,591	\$1,822,077	\$2,584,916	\$10,478,059
1822.....	24,035,058	6,222,838	1,553,482	5,103,280	1,357,899	844,534	221,041	501,302	915,838	1,651,258	2,923,147	10,810,180
1823.....	20,445,520	6,282,672	1,820,985	4,962,373	1,291,322	739,461	192,778	672,917	1,004,800	1,638,734	2,947,797	6,372,987
1824.....	21,947,401	4,855,566	1,882,982	5,759,176	1,489,051	707,299	204,205	661,455	1,136,704	2,037,988	4,634,355	7,014,552
1825.....	36,846,649	6,115,623	1,925,245	4,213,127	1,832,679	930,465	247,787	524,692	1,078,773	1,988,220	5,417,978	8,797,055
1826.....	25,025,214	5,347,208	1,917,445	4,121,466	1,892,429	733,430	207,765	582,473	924,922	2,331,006	5,278,420	4,704,533
1827.....	29,359,545	6,577,123	2,343,908	4,420,081	1,555,698	772,636	184,049	441,690	987,447	1,990,869	5,422,836	8,014,880
1828.....	22,487,229	5,269,960	2,620,696	4,286,939	1,495,830	719,961	176,354	626,235	1,066,663	2,161,767	5,309,668	8,243,476
1829.....	26,575,311	4,982,974	2,514,370	5,793,651	1,493,629	674,955	176,205	526,507	968,068	2,081,406	5,194,491	4,924,020
1830.....	29,674,883	5,586,365	1,986,824	6,085,953	1,315,245	717,683	142,370	641,760	756,677	2,056,289	5,320,980	2,178,773
1831.....	25,289,492	4,892,388	2,016,267	9,938,458	1,501,644	829,982	264,796	750,938	929,834	2,063,311	5,088,890	9,014,931
1832.....	31,724,682	5,999,769	2,152,631	4,880,623	1,928,196	774,087	290,820	691,909	1,056,721	2,149,651	5,050,833	5,656,340
1833.....	36,191,105	5,755,968	2,744,418	5,613,010	2,151,558	958,076	258,452	841,933	990,290	2,663,102	6,557,080	2,611,701
1834.....	49,448,402	6,595,305	2,122,272	4,520,781	1,796,001	755,219	190,099	797,844	853,674	2,507,061	6,247,893	2,076,758
1835.....	64,961,302	8,250,577	2,210,331	4,364,777	1,776,732	638,761	164,809	759,953	1,008,534	3,402,934	7,294,073	6,477,775
1836.....	71,284,925	10,058,640	2,548,750	3,572,599	1,383,344	699,116	114,033	653,662	967,890	2,860,691	6,107,528	4,324,336
1837.....	63,240,102	5,795,647	2,309,279	2,987,269	1,299,796	585,146	96,176	651,908	769,840	3,155,992	7,142,040	5,976,249
1838.....	61,556,811	7,392,029	1,721,819	3,603,299	1,312,346	528,231	148,191	633,945	819,003	3,116,196	8,402,597	3,508,046
1839.....	61,238,982	9,832,943	2,460,198	6,925,170	1,777,230	371,646	127,550	732,087	850,538	3,604,399	8,325,082	8,776,743
1840.....	63,870,307	9,883,957	1,942,076	10,143,615	1,894,894	623,373	210,749	1,237,789	720,164	2,926,846	9,873,462	8,417,014
1841.....	54,330,341	12,576,703	2,010,107	7,759,646	2,621,537	904,918	504,815	993,262	751,786	3,576,805	9,953,020	10,034,332
1842.....	47,593,464	9,540,755	1,907,387	7,375,356	2,629,403	1,212,638	388,185	598,487	730,106	3,230,003	8,410,694	4,813,539
1843.....	49,119,806	4,650,979	1,625,726	3,763,073	2,120,020	1,092,949	508,968	453,869	497,217	1,687,809	6,779,527	1,520,791
1844.....	54,063,501	8,397,255	2,182,468	6,759,488	3,236,479	1,810,551	758,829	742,196	897,015	3,011,968	9,579,724	5,454,214
1845.....	51,739,643	7,469,819	2,160,456	5,398,593	2,991,284	1,926,809	878,865	1,248,355	1,012,007	3,099,455	10,329,701	8,606,495

A statement exhibiting the value of Domestic and Foreign Produce and Manufactures exported, and the countries to which the same were exported, annually, from 1821 to 1845, inclusive.

Years.	VALUE EXPORTED TO								
	Great Britain and dependencies.	France and dependencies.	Spain and dependencies.	Netherlands and dependencies.	Sweden and dependencies.	Denmark and dependencies.	Portugal and dependencies.	China.	Hanse Towns.
1821.....	\$26,522,572	\$6,474,718	\$7,209,275	\$6,092,061	\$777,407	\$2,327,882	\$435,700	\$4,290,560	\$2,132,544
1822.....	30,041,337	7,075,332	8,438,212	5,801,639	921,434	2,434,046	427,491	5,935,368	2,505,015
1823.....	27,571,060	9,568,924	10,963,398	7,767,075	558,291	1,955,071	246,648	4,636,061	3,169,439
1824.....	28,027,845	10,552,304	15,367,278	3,617,389	569,428	2,183,252	518,836	5,301,171	1,863,273
1825.....	44,217,525	11,891,326	5,921,549	5,895,499	569,550	2,701,088	408,160	5,570,515	3,121,033
1826.....	23,980,019	12,106,429	6,687,351	4,794,070	358,380	2,412,875	313,553	2,566,644	2,116,697
1827.....	32,870,465	13,565,356	7,321,991	3,826,674	850,877	2,404,822	357,270	3,864,405	3,013,185
1828.....	27,020,209	12,098,341	7,204,627	3,083,359	1,106,954	3,348,167	291,614	1,482,802	2,995,251
1829.....	28,071,084	12,832,304	6,888,094	4,622,120	957,948	2,311,174	322,911	1,354,862	3,277,160
1830.....	31,647,881	11,806,238	6,049,051	4,562,437	961,729	2,014,085	279,799	742,193	2,274,880
1831.....	39,901,379	9,882,679	5,661,420	3,096,609	540,078	2,000,793	294,383	1,290,835	2,592,172
1832.....	37,268,556	13,244,698	6,399,183	6,035,466	515,140	2,207,551	296,218	1,260,522	4,088,212
1833.....	39,881,486	14,424,533	6,506,041	3,566,361	420,069	1,839,834	442,561	1,433,759	2,903,296
1834.....	50,797,650	16,111,442	6,296,556	4,578,739	494,741	1,857,114	322,496	1,010,483	4,659,674
1835.....	60,107,134	20,335,066	7,069,279	4,411,053	602,593	1,780,496	521,413	1,868,580	3,528,276
1836.....	64,487,550	21,441,200	8,081,668	4,799,157	700,386	2,122,469	191,007	1,194,264	4,363,882
1837.....	61,218,813	20,255,346	7,604,002	4,285,767	507,523	1,640,173	423,705	630,591	3,754,949
1838.....	58,843,392	16,252,413	7,684,006	3,772,206	355,852	1,299,927	232,131	1,516,602	3,291,645
1839.....	68,169,082	18,924,413	7,724,429	2,871,239	470,914	1,406,346	244,354	1,533,601	2,801,067
1840.....	70,420,846	22,349,154	7,617,347	4,546,085	652,546	1,193,500	321,256	1,009,966	4,198,459
1841.....	62,376,402	22,235,575	7,181,409	3,288,741	771,210	987,283	349,113	1,200,816	4,560,716
1842.....	52,306,650	18,738,860	6,323,295	4,270,770	477,965	1,047,673	302,964	1,444,397	4,564,513
1843.....	46,901,835	12,472,453	3,953,694	2,370,884	67,762	827,865	168,534	2,418,958	3,291,932
1844.....	61,721,876	16,133,436	6,751,811	3,453,385	295,345	983,156	252,170	1,756,941	3,566,687
1845.....	61,044,535	16,143,994	7,790,442	3,610,602	363,667	1,139,596	247,180	2,275,995	4,945,020

DD.

STATEMENT—Continued.

VOL. V.—40.

Years.	VALUE EXPORTED TO									
	Russia.	Italy.	Hayti.	Mexico.	Venezuela, New Granada, Ecuador.	Central America.	Brazil.	Argentine and Cisplatine Republics.	Chili.	Texas.
1821....	\$628,894	\$1,099,667	\$2,270,601	-	-	-	\$1,381,760	-	-	-
1822....	529,081	1,450,184	2,119,811	-	-	-	1,465,929	-	-	-
1823....	648,734	1,067,905	2,378,782	-	-	-	1,341,390	-	-	-
1824....	231,981	664,348	2,365,155	-	-	-	2,301,904	-	-	-
1825....	287,401	645,039	2,054,615	\$6,470,144	\$2,239,255	\$99,522	2,393,754	\$573,520	\$921,438	-
1826....	174,648	530,221	1,414,494	6,281,050	1,952,672	119,774	2,200,349	379,340	1,447,498	-
1827....	382,244	610,221	1,331,909	4,173,257	944,534	224,772	1,863,806	151,204	1,702,601	-
1828....	450,495	920,750	1,332,711	2,886,484	884,524	159,272	1,988,705	154,228	2,629,402	-
1829....	386,226	901,012	975,158	2,331,151	767,348	239,854	1,929,927	626,052	1,421,134	-
1830....	416,575	740,360	823,178	4,837,458	496,990	250,118	1,843,238	629,887	1,536,114	-
1831....	462,766	694,525	1,318,375	6,178,218	658,149	306,497	2,076,095	659,779	1,368,155	-
1832....	582,682	687,563	1,669,003	3,467,541	1,117,024	335,307	2,054,794	926,365	1,221,119	-
1833....	703,805	372,186	1,427,963	5,408,091	957,543	575,016	3,272,101	699,728	1,463,940	-
1834....	330,694	493,557	1,436,952	5,265,053	795,567	184,149	2,059,351	971,837	1,476,355	-
1835....	585,447	285,941	1,815,812	9,029,221	1,064,016	183,793	2,608,656	708,918	941,884	-
1836....	911,013	664,059	1,240,039	6,041,635	829,255	189,518	3,094,936	384,939	937,917	-
1837....	1,306,732	623,677	1,011,981	3,880,323	1,080,109	157,663	1,743,209	273,872	1,487,799	\$1,007,928
1838....	1,048,289	459,893	910,255	2,164,097	724,739	243,040	2,657,194	296,994	1,370,264	1,247,880
1839....	1,239,246	438,152	1,122,559	2,787,362	750,785	216,242	2,637,485	465,363	1,794,553	1,687,082
1840....	1,169,481	1,473,185	1,027,214	2,515,341	919,123	217,946	2,506,574	519,006	1,728,829	1,218,271
1841....	1,025,729	912,318	1,155,557	2,036,620	872,937	149,913	3,517,273	818,170	1,102,988	808,296
1842....	836,593	820,517	899,966	1,534,233	769,936	69,466	2,601,502	681,228	1,639,676	406,929
1843....	386,793	728,221	653,370	1,471,937	745,455	52,966	1,792,288	557,234	1,049,463	142,953
1844....	555,414	576,823	1,128,356	1,794,833	656,078	150,276	2,818,252	966,465	1,105,221	277,548
1845....	727,337	817,921	1,405,740	1,152,331	804,107	67,649	2,837,950	660,142	1,548,191	363,792

EE.

A statement exhibiting the value of merchandise imported from 1821 to 1845, and also the amount of duties which accrued annually upon said imports during the said period.

Years ending 30th September.	Value of imports.			Gross duties on merchandise.
	Free of duty.	Paying duty.	Total.	
1821.....	\$10,082,313	\$52,503,411	\$62,585,724	\$18,475,703 57
1822.....	7,298,708	75,942,833	83,241,541	24,066,066 43
1823.....	9,048,288	68,530,979	77,579,267	22,402,024 29
1824.....	12,563,773	67,985,234	80,549,007	23,486,817 86
1825.....	10,947,510	85,392,565	96,340,075	31,653,871 50
1826.....	12,567,769	72,406,708	84,974,477	26,083,861 97
1827.....	11,855,104	67,628,964	79,484,068	27,948,956 57
1828.....	12,379,176	76,130,648	88,509,824	29,951,251 90
1829.....	11,805,501	62,687,026	74,492,527	27,688,701 11
1830.....	12,746,245	58,130,675	70,876,920	28,389,505 05
1831.....	13,456,625	89,734,499	103,191,124	36,596,118 19
1832.....	14,249,453	86,779,813	101,029,266	29,341,175 65
1833.....	32,447,950	75,670,361	108,118,311	24,177,578 52
1834.....	68,393,180	58,128,152	126,521,332	18,960,705 96
1835.....	77,940,493	71,955,249	149,895,742	25,890,726 66
1836.....	92,056,481	97,923,554	189,980,035	30,818,327 67
1837.....	69,250,031	71,739,186	140,989,217	18,134,131 01
1838.....	60,860,005	52,857,399	113,717,404	19,702,825 45
1839.....	76,401,792	85,690,340	162,092,132	25,554,533 96
1840.....	57,196,204	49,945,315	107,141,519	15,104,790 63
1841.....	66,019,731	61,926,446	127,946,177	19,919,492 17
1842.....	30,627,486	69,534,601	100,162,087	16,622,746 84
1843.....	35,574,584	29,179,215	64,753,799	10,208,000 43
1844.....	24,766,881	83,668,154	108,435,035	29,236,357 38
1845.....	22,147,840	95,106,724	117,254,564	30,952,416 21

NOTE.—The spaces show the changes in the tariff. The year 1843 includes nine months only.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *November 29, 1845.*

R. H. GILLET, *Register.*

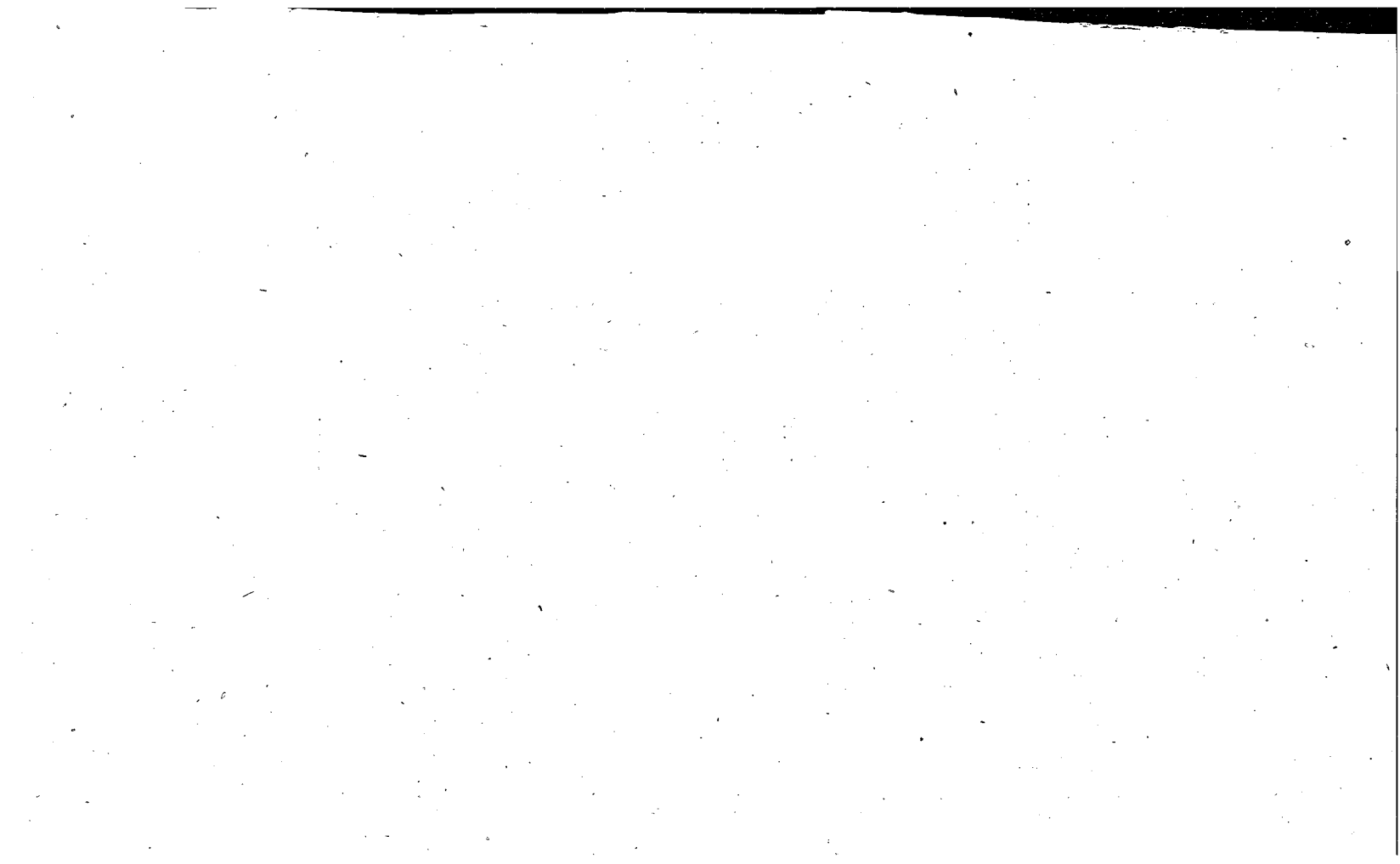
FF.—Statement exhibiting the amount of duties on merchandise, tonnage and light money, passports and clearances; drawback paid on foreign merchandise reexported; drawback on domestic refined sugar and domestic distilled spirits; bounties on pickled fish exported; allowances to vessels employed in the bank and cod fisheries; expenses of collection; and the net revenue which accrued annually from 1821 to 1845, inclusive.

Years.	DUTIES ON			Gross revenue.	PAYMENTS FOR						Net revenue.
	Merchandise.	Tonnage and light money.	Passports.		Drawback paid on			Bounties.	Allowances to fishing vessels.	Expenses of collection.	
					Foreign merchandise.	Domestic refined sugar.	Domestic distilled spirits.				
1821...	\$18,844,364 31	\$98,177 60	\$9,858 00	\$18,952,399 91	\$2,909,212 48	\$5,362 80	\$36,970 61	\$11,107 80	\$181,160 71	\$693,167 13	\$15,115,418 38
1822...	24,078,919 02	127,892 68	10,144 00	24,216,955 70	2,126,140 13	1,981 68	3,189 25	10,158 30	149,897 83	706,471 98	21,219,116 53
1823...	22,316,752 25	89,263 10	12,573 00	22,418,588 35	3,774,065 69	2,281 68	3,517 60	10,938 50	176,706 08	733,242 38	17,717,836 42
1824...	25,494,618 55	126,540 94	10,996 00	25,632,155 49	4,437,830 35	2,308 72	3,258 60	10,162 80	208,924 08	754,611 31	20,215,059 63
1825...	31,673,608 07	138,847 83	12,638 00	31,825,093 90	5,372,859 11	1,612 68	1,952 32	10,560 60	198,724 97	851,479 62	25,387,904 60
1826...	26,093,373 50	150,182 43	11,716 00	26,255,271 93	6,178,886 04	2,627 57	6,561 03	13,640 40	215,859 01	840,219 71	18,997,478 17
1827...	27,943,989 31	145,701 76	13,124 00	28,102,815 07	4,625,253 45	5,834 36	11,168 28	8,879 20	206,185 55	867,438 08	22,378,056 15
1828...	29,946,706 80	139,641 14	10,920 00	30,097,267 94	4,052,371 37	2,045 48	14,712 54	9,026 23	239,145 20	889,629 29	24,890,337 83
1829...	27,603,078 58	133,861 27	11,060 00	27,747,999 85	4,160,586 70	45,092 56	-	9,007 69	261,069 94	975,730 23	22,296,512 73
1830...	28,382,846 35	130,436 06	11,356 00	28,524,638 41	4,319,400 27	84,230 48	1,035 92	9,073 10	197,642 28	1,029,682 83	22,883,573 53
1831...	36,304,342 35	67,004 49	2,250 00	36,373,596 84	4,598,785 34	63,688 65	1,290 91	13,466 20	200,428 39	1,183,086 13	30,312,851 22
1832...	28,270,578 09	49,561 40	-	28,320,139 49	5,272,480 43	42,840 65	3,110 00	14,392 00	219,745 27	1,278,674 38	21,488,896 76
1833...	21,512,753 36	71,729 43	-	21,584,482 79	5,163,938 49	34,643 80	2,960 06	13,284 43	245,182 40	1,326,691 13	14,797,782 48
1834...	18,124,916 82	70,988 76	-	18,195,905 58	3,070,119 03	162,086 05	11,973 15	10,852 21	218,218 76	1,264,545 37	13,458,111 01
1835...	25,490,753 18	81,212 87	-	25,571,966 05	2,445,717 38	41,172 00	14,484 28	9,536 80	223,784 93	1,284,997 69	21,552,272 97
1836...	30,624,619 48	57,048 78	-	30,681,668 26	2,651,757 12	83,768 60	3,010 84	6,731 80	213,091 03	1,397,469 10	26,325,839 77
1837...	17,554,365 02	52,762 10	-	17,607,127 12	2,436,202 39	100,642 70	4,663 52	7,360 42	250,181 03	1,492,947 84	13,315,129 22
1838...	18,677,804 13	73,785 57	-	18,751,589 70	1,390,010 06	145,494 30	8,589 68	5,474 30	314,149 49	1,514,633 34	15,373,238 53
1839...	24,436,408 97	85,007 56	-	24,521,416 53	1,537,787 55	357,488 30	16,507 36	4,743 50	319,858 03	1,724,591 89	20,560,439 90
1840...	13,839,921 04	44,536 47	-	13,884,457 51	1,326,718 26	523,263 45	26,233 88	4,953 90	301,629 34	1,542,319 24	10,159,339 44
1841...	19,166,465 66	54,553 25	-	19,221,018 91	1,186,348 30	633,536 34	40,684 42	4,760 40	355,140 01	1,483,960 08	15,516,589 36
1842...	15,865,913 71	28,100 59	-	15,894,014 30	1,293,641 43	89,447 39	31,066 89	5,629 30	235,613 07	1,458,442 58	12,780,173 64
1843*...	6,950,108 09	4,905 53	-	6,955,013 62	494,207 21	8,426 04	12,639 70	3,315 05	169,932 38	664,400 17	5,602,033 07
1844...	29,351,076 15	30,275 79	-	29,381,351 94	1,461,822 74	71,851 80	26,032 52	6,663 60	249,074 25	1,807,500-81	25,758,406 22
1845...	30,862,295 22	29,970 08	-	30,892,265 30	1,782,295 46	74,371 81	21,740 28	4,174 20	289,840 07	2,066,033 62	26,653,809 86

* For six months ending June 30.

TREASURY DEPARTMENT, Register's Office.

R. H. GILLET, Register.



INDEX.

A.

Agriculture, Treasury circular in 1845 to elicit information in regard to the extent, &c., of the products of, and responses thereto.....	197, 202
the products of, in the several States enumerated—see <i>Statistics</i> .	
American produce, duties on, in Cuba.....	500
Anchors and sheet iron, the quantity, value, and rate of duty of, imported from 1790 to 1844.....	160, 166
Anvils, imported from 1790 to 1844, the quantity, value, and rates of duty on.....	168
Arms imported from 1790 to 1844—see <i>Muskets</i> .	
Axletrees, imported from 1790 to 1844 inclusive, the quantity, value, and rate of duty on ...	183

B.

Bagging, amount of, imported and used in 1844.....	398
Balance estimated to be in the Treasury 1st July, 1846.....	2, 3
1st July, 1847.....	3
in the Treasury 1st July, 1844.....	1, 25
1st July, 1845.....	1, 2, 27
1st July, 1846.....	3
Barbary Powers, tariff act of 1804 to protect the commerce and seamen of the United States against the.....	91
Beef, cattle, hides, &c., the value of, exported annually from 1821 to 1845, inclusive.....	615
Blacksmiths' hammers and sledges, imported from 1790 to 1844, the quantity, value, and rate of duty on.....	168
Boston, the manufactures and wealth of.....	569
Bounties, paid annually from 1821 to 1845 inclusive.....	619
Braziers' rods or rounds, imported from 1790 to 1844, the quantity, value, and rate of duty on.....	172
Brazils—see <i>Trade of the United States</i> .	
Bridle bits, of all kinds, imported from 1790 to 1844, the quantity, value, and rate of duty on.....	176
Bullion, gold and silver—see <i>Specie</i> .	
Butter and cheese, the value of, exported annually from 1821 to 1845 inclusive.....	615

C.

Cables and chains, and parts thereof, imported from 1790 to 1844, quantity, value, and rate of duty on the.....	168
Carpetings, table of duties on, under the tariff of 1842.....	305
Castings of iron, imported from 1790 to 1844, the quantity, value, and rate of duty on.....	166
Cattle—see <i>Beef</i> .	
Cheese—see <i>Butter</i> .	
Civil, miscellaneous, and foreign intercourse—	
estimates for 1845-'6.....	2
estimates for 1846-'7.....	3
expenditures in 1844-'5.....	25
expenditures in 1845-'6.....	27
Coal, imported from 1790 to 1844, the quantity and value of, and the rate of duty on.....	184, 186
Coast Survey, the progress, &c., of the.....	21
Cocoa—see <i>Coffee</i> .	

Coffee, tea, and cocoa, tariff of 1830 to reduce the duty on.....	115
the quantity imported each year from 1790 to 1844, with the value and rate of duty, and average value per pound for different periods.....	193
the duty and prices in 1811 to 1833.....	453, 486, 491
concerning a duty on.....	513, 514, 515
the value of, imported annually into the United States from 1821 to 1845.....	607
Collection of the revenue, annual expenses of, from 1821 to 1845 inclusive.....	619
Collectors of the customs and other United States officers, information from, in regard to the operations, effect upon production, &c., of the tariff of 1842—see <i>Tariff</i>	
Commerce of the United States, statistical view of the, from 1821 to 1845.....	605
Commercial interests, information from the several States enumerated in regard to the effect of the tariff of 1842 on the—see <i>Tariff</i> —see <i>Statistics</i>	
Cordage, the value of hemp, &c., imported into the United States annually from 1821 to 1845.....	607
Corn, the annual average price of, from 1832 to 1844.....	359
Cotton bagging, the duty on, and to what equivalent.....	6
Cotton, rice, and Indian corn, report of the Chamber of Commerce of South Carolina in regard to the production, price, &c., of, and how affected by the tariff.....	380
views in regard to the growth and consumption of.....	6
the prices of, from 1832 to 1844.....	391
the value of the annual exports of, from 1821 to 1844, compared with the aggregate value of domestic produce.....	397
the value of, in England, from 1835 to 1845, both inclusive.....	398
the quantities of, exported annually from 1833 to 1844, the average price per pound, &c.....	401
crop of Georgia, for the year ending August, 1845.....	413
crop of Louisiana, statistics of the, of 1839 and 1840.....	441, 445
the prices of the crop of, from 1832-'3 to 1844-'5.....	452
crops in the United States, from 1814 to 1841, and prices annually.....	487
estimate of the quantity consumed in Great Britain.....	517
the value of the manufactures of, imported into the United States annually from 1821 to 1845.....	608
the value of, exported annually from 1821 to 1845 inclusive.....	615
Cottons, the manufactures of, the effect of the tariff of 1842 to prohibit the importation of..	393
the English cost and duty on certain manufactured.....	396
statement of the annual average price of, from 1832 to 1841.....	414
imported into the United States annually from 1821 to 1845, the value of.....	606
Cuba, duties on American produce in.....	500
Customs, receipts from, estimated for, and ascertained—	
in 1844-'5.....	1, 2
in 1845-'6.....	2, 2 ⁵ / ₇
D.	
Deposits with the banks, concerning.....	17
Domestic produce, the kinds and aggregate value of, exported annually from 1821 to 1844 inclusive.....	397
the value of the annual exports of, from 1821 to 1845.....	604, 605
the value of certain articles of, exported annually, and the countries to which exported, from 1821 to 1845 inclusive.....	615, 616
Drawback on sugar, rate of, and other statistics in regard to the.....	402, 507
paid annually from 1821 to 1845 inclusive, on foreign merchandise, domestic refined sugar, and domestic distilled spirits.....	619
Drawbacks, views on the subject of.....	16
Drawing-knives, axes, adzes, and socket chisels, imported from 1790 to 1844, the quantity, value, and rate of duty of.....	176
Duties, the amount of, collected annually—see <i>Revenue</i> —see <i>Receipts</i> —see <i>Imports</i>	
evidence that the low system of, increases the revenue.....	4
statements in regard to the system of, &c.....	5
the quantity and value of merchandise imported free of duty, from July 1, 1844, to June 30, 1845, with an estimate of, thereon payable under the act of 1842; also estimate at 20, 25, and 30 per centum ad valorem.....	28, 30, 35
statement in which is exhibited the rate and amount of, on the imports of foreign merchandise in 1845.....	50
what portion ad valorem.....	68
statement of the, prescribed by the tariffs from 1789 to 1842, the aggregate amount of, the estimated average per cent. which the duty bore to the aggregate amount of imports, &c., &c.....	70
the rates of duty under the act of 1789.....	72
1790.....	76
1791.....	81
1792.....	82

Duties, the rates of duty under the act of 1794.....	85
1795.....	89
1797.....	89
1800.....	90
1804.....	91, 92
1812.....	93
1813.....	93
1816.....	94
1818.....	108, 104
1819.....	104
1824.....	105
1828.....	111, 115
1830.....	115, 116
1832.....	116, 117
1833.....	127
1841.....	127
1842.....	135
tables of the rate of duty on the imports of the various descriptions of iron, and its manufactures, imported each year, from 1790 to 1844.....	158,
162, 164, 166, 168, 170, 172, 174, 176, 178, 180, 182	
rate of, on imports, annually, of the following articles from 1790 to 1844, viz:	
of coal.....	184, 186
of sugar.....	187, 189
of molasses.....	190, 192
of coffee.....	193
of tea.....	195
information from the several States enumerated in regard to the rate of, to afford sufficient protection to the manufacturing and agricultural interests, &c—see <i>Tariff</i> .	
on carpeting, table of, under the act of 1842.....	305
statement of the sterling prices of various hardware articles now paying specific duties, and the percentage rates of, on the same.....	323
on window glass, table of.....	324
report of the Chamber of Commerce of Charleston, in regard to the agricultural production of that State, and how affected by the, under the tariff of 1842.....	380
the prohibitory effect of the high tariff of 1842.....	393, 394
the English cost, and specific and minimum duty on manufactured cottons.....	396
the English cost, and specific and ad valorem duty on certain manufactures of iron on imports into South Carolina, from 1800 to 1844, inclusive, comparative statement of.....	399
on certain imports of sugar in 1843.....	402, 403
for information in regard to, elicited by the Treasury circulars in 1845, from the collectors of the customs, and individuals in the several States—see <i>Tariff</i> .	
views in regard to the cash system of.....	419
on coffee from 1811 to 1833.....	453, 486
upon West India produce in the United States.....	500
on American produce in Cuba.....	500
fraud in the importation of sugar under the molasses duty.....	501, 504
general views in regard to the sugar.....	508, 509, 522
concerning a duty on tea, coffee, and sugar.....	513, 515
foreign merchandise paying duty annually, from 1821 to 1845.....	601, 602, 604, 611
the value of merchandise imported annually from 1821 to 1845, and the amount of, accrued annually, &c.....	618
gross, on imported merchandise from 1821 to 1845.....	618
on merchandise, tonnage, and light money, and passports, annually, from 1821 to 1845.....	619

E.

Estimates of receipts into the Treasury from all sources, and of expenditures for all objects—	
for 1845-'6.....	1, 2
for 1846-'7.....	3
views in 1845-'6 in regard to the.....	4
Expenditures of the Government, for all objects, estimated for and ascertained, in aggregate and in detail—	
in 1844-'5.....	1, 25
in 1845-'6.....	2, 27
in 1846-'7.....	3
Exports, and consumption of foreign merchandise in 1845, detailed statement of.....	48, 50, 55
the excess of, over imports in 1845.....	69
statement exhibiting the value of cotton, tobacco, and rice exported annually from 1821 to 1844 inclusive, compared with the value of domestic produce and manufacture exported during the same period.....	397

Exports, in 1844, in American and foreign vessels	400
the quantities and value of cotton exported annually from 1833 to 1844, also the average price per pound, &c	401
of cotton and rice from Georgia	413
from the United States to the West Indies and Brazils	499
from the West, &c	563
annually, of domestic produce from 1821 to 1845, the value of	604
of domestic produce and foreign merchandise, the annual value of, from 1821 to 1845, and the countries to which exported	605, 616
the value of certain articles of domestic produce and manufacture, and of bullion and specie exported annually from 1821 to 1845 inclusive	615

F.

Farming and planting, the products and profits of, and the effects of the tariff of 1842, information in regard to—see <i>Tariff</i> —see <i>Statistics</i> .	
Finances in 1845-'6, report of Mr. Walker on the state of the	1
Fish, the value of, exported annually from 1821 to 1845 inclusive	605
Fishing vessels, payments for allowances to, annually, from 1821 to 1845 inclusive	619
Flax, the value of the manufactures of, imported annually into the United States from 1821 to 1845	610
Flour, the price of, from 1823 to 1845, in Cincinnati	576
the value of, exported annually from 1821 to 1845	615
Foreign intercourse, estimates for 1845-'6	2
estimates for 1846-'7	3
expenditures in 1844-'5	25
expenditures in 1845-'6	27
Fortifications, &c., estimates for 1845-'6	2
estimates for 1846-'7	3
expenditures in 1844-'5	26
in 1845-'6	27
Fraud in the importation of sugar, under the molasses duty	501, 504
Frauds on the customs, views in regard to	430
Free trade, an argument touching upon the subject of, by a Louisianian	479
Furs—see <i>Skins</i> .	

H.

Harbors and rivers, expenditures for the improvement of	26
Hardware articles, now paying specific duties, statement of the sterling prices of various, and the percentage of duties on the same	323
Hemp and cordage, the value of the manufactures of, imported into the United States annually from 1821 to 1845	606, 607
imported into the United States from 1821 to 1845, the value of	612
Hemp and flax, the value of manufactures of, imported annually into the United States from 1821 to 1845	610
Hides—see <i>Beef</i> .	

I.

Imports, statements exhibiting the quantity and value of merchandise imported free of duty from July 1, 1844, to June 30, 1845, with an estimate of the duties payable under the act of 1842; also, an estimate of duties thereon, at a rate of 20, 25, and 30 per cent. <i>ad valorem</i>	28, 30, 35
statement in detail of the, of foreign merchandise for the year 1845	48, 50, 55
the excess of exports over, in 1845	69
the value of, from 1820 to 1844, the average value of, liable to duty, &c., &c.	71
of iron, of the various descriptions, and its manufactures, imported each year from 1790 to 1844 inclusive, tables showing the value and the rates of duty	158, 162, 164, 166, 168, 170, 172, 174, 176, 178, 180, 182
annually, from 1790 to 1844, of the following articles, the quantity and value of the imports, the rate of duty, &c.:	
of coal	184, 186
of sugar	187, 189
of molasses	190, 192
of coffee	193
of tea	195
view in 1845 in regard to the prohibitory effect of the tariff of 1842	393, 394
into South Carolina, comparative statement of duties on, from 1800 to 1844	399
the, and value of manufactured cotton and woolen goods each year from 1833 to 1844, and the aggregate imports and exports of the same	401
of sugar in 1843; duty, charges, &c.; on	402
annually of sugar, from 1830 to 1839	493
from the West Indies and the Brazils, &c.	499, 522

Imports, aggregate annual amount of, and of foreign goods reëxported from 1789 to 1845, the amount retained for consumption, &c.....	599
statement of the annual value of foreign merchandise imported, reëxported, and consumed annually from 1821 to 1845.....	602
the value of annual, from 1821 to 1845, and the duties accruing thereon.....	605, 618
the value of the principal articles imported annually into the United States from 1821 to 1845.....	606
of the manufactures of cotton, the value of the annual, from 1821 to 1845.....	608
of the manufactures of wool, hemp and flax, iron and steel, and hemp and cordage; annually, from 1821 to 1845, the value of.....	609, 610, 611, 612
statement of the value of articles imported into the United States from 1821 to 1845, designating the countries from which received.....	613
Independent Treasury, concerning the.....	17
Indian corn, in South Carolina—see <i>Cotton</i> .	
Invoice of sugar.....	402
Iron, tables showing the imports of various descriptions of, and its manufactures, imported each year from 1790 to 1844 inclusive, with the value and rate of duty.....	158,
162, 164, 166, 168, 170, 172, 174, 176, 178, 180, 182	
the English cost in 1845, and the specific ad valorem duty on certain manufactures of, 396	
duty and prices per ton, from 1793 to 1832.....	452
and iron and steel, manufactured and unmanufactured, imported into the United States from 1821 to 1845, the value of.....	611
Irons, sad, hatters' and tailors', imported from 1790 to 1844, the quantity, value and rate of duty on.....	180
K.	
Knives, cutting, and scythes, sickles, reaping-hooks, spades and shovels, imported from 1790 to 1844, the quantity, value, and rate of duty on.....	174
L.	
Labor, the products of, in the several States, enumerated—see <i>Statistics</i> .	
Lead, the value of, imported annually into the United States from 1821 to 1845.....	607
Linens and manufactures of flax, imported annually from 1821 to 1845, the value of.....	606
Louisiana, the sugar crops in—see <i>Sugars</i> .	
and the tariff, a treatise concerning, by a Louisianian.....	479
M.	
Manufactures, domestic, the value of certain articles of, exported annually from 1821 to 1845 inclusive, and the countries to which exported.....	615, 616
Manufactories in the several States, the kind and description, and products of—see <i>Tariff</i> —see <i>Statistics</i> .	
Manufactures, the value of, imported into the United States from 1821 to 1845, viz:	
of cotton.....	608
of wool.....	609
of hemp and flax.....	610
of iron and steel.....	611
of hemp and cordage.....	612
Manufactures of iron imported from 1790 to 1844, the quantity, value and rate of duty of. 166	
Treasury circular in 1845, eliciting information in regard to the extent, &c., of, in the United States.....	197
the kind and description of products of, in the several States, enumerated—see <i>Statistics</i> .	
Manufactured articles, acts of 1818 to increase the duties on certain.....	103, 104
Merchandise, statements of the quantity and value of, imported free of duty from July 1, 1844, to June 30, 1845, estimate of the duty thereon, under the act of 1842, and at a 20, 25, and 30 per cent. rate ad valorem.....	28, 30, 35
statement in detail of the imports, exports, and consumption of foreign, for the year 1845.....	48, 50, 55
articles of, subject to duty, and free of duty under the several tariffs from 1789 to 1842 inclusive—see <i>Tariff</i> —see <i>Duties</i> .	
imports annually of certain, from 1790 to 1844—see <i>Coal</i> — <i>Sugar</i> — <i>Molasses</i> — <i>Coffee</i> — <i>Tea</i> .	
the annual consumption and reëxportation of foreign, from 1789 to 1845.....	599, 602
foreign, free of duty and paying duty reëxported, annually, from 1821 to 1845..	601
statement exhibiting the value of foreign, imported, reëxported, and consumed, annually, from 1821 to 1845.....	602, 605, 606
imports of manufactures of cordage, cotton and wool, hemp and flax, iron and steel, from 1821 to 1845.....	608, 609, 610, 611, 612
statement exhibiting the value of, imported annually from 1821 to 1845, and also the amount of duties which accrued annually thereon.....	618, 619
foreign, drawback paid on, annually from 1821 to 1845 inclusive.....	619
see <i>Imports</i> .	

Military service, estimates for the, in 1845-'6.....	2
estimates for the, in 1846-'7.....	3
expenditures for the, in 1844-'5.....	26
expenditures for the, in 1845-'6.....	27
Mill saws, mill cranks, and mill irons, imported from 1790 to 1844 inclusive, the quantity, value and rate of duty on.....	174
Minimum, the question of, discussed.....	9
Miscellaneous, estimates for 1845-'6.....	2
estimates for 1846-'7.....	3
expenditures in 1844-'5.....	25
expenditures in 1845-'6.....	27
sources, receipts from—see <i>Receipts</i> .	
Molasses, the reduced duty on, by the act of 1830.....	116
the quantity imported from 1790 to 1844, the value thereof, and the rate of duty thereon.....	190,
prices of, on plantations, from 1832-'3 to 1844-'5.....	451
duty, frauds in the importation of sugar under the.....	501, 505, 528
the value of, imported annually into the United States from 1821 to 1845.....	607
Muskets, rifles, side and fire-arms, imported from 1790 to 1844 inclusive, the quantity, value, and rate of duty on.....	170

N.

Nails, the quantity, value, and rate of duty on imports of, from 1790 to 1844.....	158
Naval service, including the Marine Corps—	
estimates for the, for 1845-'6.....	2
estimates for the, for 1846-'7.....	3
expenditures in 1844-'5.....	27
Navigation, comparative statements of exports in 1844, in American and foreign vessels..	400
Navigating interests, information from the several States enumerated in regard to the effect of the tariff of 1842 upon the, &c.—see <i>Tariff</i> —see <i>Statistics</i> .	
Needles, sewing and knitting, imported from 1790 to 1844, the quantity, value, and rate of duty on.....	180

P.

Passports, amount of duties on, annually, from 1821 to 1831.....	619
Pig iron, imported from 1790 to 1844, the quantity, value, and rate of duty on.....	164
Pork, hog's lard, &c., the value of, exported annually from 1821 to 1845 inclusive.....	615
Produce—see <i>Domestic produce</i> .	
Protection, views on.....	8
Production in the United States—see <i>Statistics</i> .	
Public lands, receipts from the sales of, estimated for and ascertained—	
in 1844-'5.....	1, 25
in 1845-'6.....	27
estimates of receipts from the sales of—see <i>Estimates</i> .	
the receipts from, &c.....	16
Public moneys, concerning the keeping of the.....	17, 18, 19

R.

Receipts into the Treasury from all sources, as estimated for, and ascertained—	
in 1844-'5.....	1, 25
in 1845-'6.....	2, 27, 50
Reexportation, of foreign merchandise annually from 1789 to 1845.....	599
of foreign merchandise annually from 1821 to 1845, free of duty and paying duty.....	601, 604
Revenue system of Sir Robert Peel, concerning the.....	515
Revenues, estimated and ascertained, amount of the—	
for 1844-'5.....	1, 25
for 1845-'6.....	2, 27
the system of low duties increases the.....	4
general views in regard to the.....	5
views on the subject of the.....	513, 518, 519
gross and net, annually, from 1821 to 1845 inclusive.....	618, 619
the annual expense of collecting the, from 1821 to 1845 inclusive.....	619
see <i>Duties</i> —see <i>Merchandise</i> , for a detailed statements upon which, collected.	
Rice, how affected by the Tariff—see <i>Cotton</i> .	
the prices of, from 1832 to 1844.....	392
the value of the annual exports of, from 1821 to 1844, compared with the aggregate value of exports.....	397
exported from Georgia in 1845.....	413
statement of the annual price of, from 1832 to 1841.....	414

Rice, for statistics and views in regard to the rice crop, see information elicited in response of the Treasury circulars of 1840, under the head of <i>Tariff</i> .	
the value of, exported annually from 1821 to 1845 inclusive.....	615
Rods, nail or spike, imported from 1790 to 1844, the quantity, value, and rate of duty of..	162
Salt, additional duty on, by the act of 1797.....	89
duty on, imported by the act of 1813.....	93
the reduced duty on, by the act of 1830.....	116
statistics and views in regard to the manufacture of, and of the importation of... 429,	430
for statistics and views in regard to the manufacture of—see information collected in response to the Treasury circulars, under <i>Tariff</i> .	
the value of, imported annually into the United States from 1821 to 1845.....	607
Screws, imported from 1790 to 1844, the quantity, value, and rate of duty on.....	172, 180
Ship building and shipping in 1844.....	400
Silks, imported into the United States annually from 1821 to 1845 inclusive, the value of..	606
Skins and furs, the value of, exported annually from 1821 to 1845 inclusive.....	615
Specie, gold and silver, imported and exported in 1845.....	49
and bullion, imported annually into the United States from 1821 to 1845, the value of.	606
and bullion, exported annually from 1821 to 1845 inclusive, the value of.....	615
Spices, the value of, imported annually into the United States from 1821 to 1845.....	607
Spikes, the quantity, value, and rate of duty on, imported from 1790 to 1844.....	158
Spirits, distilled, duties established by the act of 1791.....	81
the value of, imported annually into the United States from 1821 to 1845.....	697
domestic distilled, the drawback paid annually from 1821 to 1845 on.....	619
Statistics, of agriculture, manufactures, labor, markets, &c., and information generally in regard to the operations of the tariff of 1842, transmitted to the Treasury Department in response to circulars from said Department by collectors of the customs, postmasters, and individuals—	
from Maine.....	202
from Vermont.....	223
from Massachusetts.....	224
from Rhode Island.....	258
from Connecticut.....	264
from New York.....	271
from New Jersey.....	341
from Pennsylvania.....	348
from Delaware.....	353
from Maryland.....	353
from Virginia.....	364
from North Carolina.....	366
from South Carolina.....	369
from Georgia.....	403
from Alabama.....	416
from Florida.....	419
from Mississippi.....	425
from Louisiana.....	427
from Kentucky.....	535
from Tennessee.....	542
from Ohio.....	545
from Indiana.....	579
from Illinois.....	581
from Michigan.....	587
from Missouri.....	588
from Arkansas.....	591
from Iowa.....	591
from Wisconsin.....	593
of labor, agriculture, manufactures, &c., in the West.....	570, 571, 572, 575
Steel, the quantity, value, and rate of duty on, imported from 1790 to 1844.....	158
and iron, the value of the manufactures of, imported into the United States annually from 1821 to 1845.....	606
Steelyards, scale-beams, and vices, imported from 1790 to 1844, the quantity, value, and rate of duty on.....	176
Sugar planters and manufacturers in Louisiana, the memorial of the, concerning the effect of the tariff compromise bill on their interests, &c.....	522
Sugar estate, expenses of a working gang of one hundred slaves, and producing four hundred to five hundred hogsheads of sugar per annum.....	479
and the tariff.....	497
the drawback on.....	507, 619
Sugars, the quantity of, imported annually from 1790 to 1844, the value thereof, and the rate of duty thereon.....	187, 189
an invoice of, in 1843, showing charges, duties on, &c.....	402
statistics and views in regard to the product of.....	431

Sugars, for statistics and views in regard to the growth and manufacture of, see information elicited in response to Treasury circulars in 1845, under <i>Tariff</i> .	
statistics of the crop of Louisiana.....	440, 493
prices of, on plantations, from 1832-'3 to 1841-'2, and from 1842 to 1845.....	451
the duty and prices per ton, in 1816 to 1831.....	452
how the prices of, fluctuated in consequence of a short or over-supply, &c.....	454
statement of the sugar made in Louisiana in 1844, by whom made, &c.....	457, 470
average price annually of Muscovado, from 1830 to 1839.....	493
foreign, imported, from 1830 to 1839.....	493
fraud on the importation of, under the molasses duty.....	501, 504
general views in regard to the duty on.....	508, 509, 522
the value of, imported annually into the United States from 1821 to 1845.....	607
Tacks, brads, and spikes, imported from 1790 to 1844, the quantity, value, and rate of duty.	160
Tariff, general views in 1845-'6 in regard to the.....	7
Treasury circulars in 1845 in relation to the, and responses thereto.....	197, 199, 203
responses to the above circulars, from the several collectors of customs and individuals, affording statistical information, &c., bearing upon the, and presenting views in regard to the—	
from Maine.....	202
from Vermont.....	223
from Massachusetts.....	224
from Rhode Island.....	258
from Connecticut.....	264
from New York.....	271
from New Jersey.....	341
from Pennsylvania.....	348
from Delaware.....	353
from Maryland.....	353
from Virginia.....	364
from North Carolina.....	366
from South Carolina.....	369
from Georgia.....	403
from Alabama.....	416
from Florida.....	419
from Mississippi.....	425
from Louisiana.....	427
from Kentucky.....	535
from Tennessee.....	542
from Ohio.....	545
from Indiana.....	579
from Illinois.....	581
from Michigan.....	587
from Missouri.....	588
from Arkansas.....	591
from Iowa.....	591
from Wisconsin.....	593
considerations in regard to the, by a farmer of New York.....	331
report of the Chamber of Commerce of South Carolina, as to how the planting interests of that State are affected by the.....	380
the effect of the tariff in excluding the imports of articles of merchandise, enumerated.....	393, 394
Louisiana and the, a treatise in regard to the bearing of the, on the Louisiana interests.....	479
sugar and the.....	497
the British.....	515, 520, 521
of 1842, the effects of the, on the agricultural and other interests of the West, resolves and views of the Democratic Convention of Hamilton county, Ohio, on the, in regard to.....	553
Tariff bill, views of the National Intelligencer on the.....	519
Tariffs, detailed statement of the several, enacted by Congress, and of the duties prescribed by each, from 1789 to 1842.....	70
average results of the, from 1821 to 1844.....	71
names of articles and rates of duty, under the act of 1789.....	72
1790.....	76
1791.....	81
1792.....	82
1794.....	85
1795.....	89
1797.....	89
1800.....	90
1804.....	91, 92

Tariffs, names of articles and rates of duty, under the act of 1812.....	93
1813.....	93
1816.....	94
1818.....	103, 104
1819.....	104
1824.....	105
1828.....	111, 115
1830.....	115, 116
1832.....	116
1833.....	127
1841.....	127
1842.....	135
Taxation, views in 1845 on the subject of.....	7
Teas—see <i>Coffee</i> .	
the quantity of, imported annually from 1790 to 1844, with the value and rate of duty..	195
views concerning a duty on.....	513, 514, 515
the value of, imported annually into the United States from 1821 to 1845.....	607
Tobacco, the annual average price of, and the number of hogsheads inspected in Baltimore from 1832 to 1844.....	359
leaf and manufactured, the value of the annual exports of, from 1821 to 1844, compared with the aggregate value of exports.....	397
the value of leaf, exported annually from 1821 to 1845 inclusive.....	615
Tonnage and light money, amount of duties on, annually from 1821 to 1845.....	619
Tonnage, American and foreign, employed in foreign trade annually from 1821 to 1845.....	605
Trade of all kinds, the operations and results of, and the effect of the tariff of 1842 thereon, information in regard thereto—see <i>Tariff</i> —see <i>Statistics</i> .	
of the United States and the West India isles and the Brazils.....	499
Treasury circulars in 1845, to elicit information in relation to the tariff, agricultural and mechanical products, and responses thereto.....	197, 199, 202
Wares, earthen, stone, and china, imported annually into the United States from 1821 to 1845.....	606
West India Islands—see <i>Trade of the United States</i> .	
produce, duties upon the, in the United States.....	500
West, review as to the effects of the tariff of 1842 on the agricultural and other interests of the.....	553
statistics of the products of labor, &c., &c., on the.....	570, 571, 572, 573
Wheat, annual average price of, from 1832 to 1844.....	359
Window-glass, table of duties on.....	324
Wines, the duties on certain, under the tariff of 1819.....	104
tariff of 1823, altering the duties on.....	115
of France, the duty by the act of 1832.....	116
the value of, imported annually into the United States from 1821 to 1845.....	606
Wood and manufactures, the value of, exported annually from 1821 to 1845 inclusive.....	615
Wood screws, imported from 1790 to 1844, the quantity, value of, and rate of duty on.....	172
the cost of, at the present duty of 12 cents per pound.....	355
Wool, the imports annually of manufactured, from 1833 to 1844.....	401
the value of the imports annually, from 1821 to 1845, inclusive of the manufactures of.....	609
Woolens, imported into the United States annually from 1821 to 1845 inclusive, the value of.....	606